Government of Bombay

BUDGET MEMORANDUM

FOR

1937-38 & 1938-39

Presented to the Legislature under Section 78 (1) of the Government of India Act, 1935

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Government of Bombay

BUDGET MEMORANDUM FOR 1937-38

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STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, FIGURES OF RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE YEARS 1934-35, 1935-36, 1936-37 AND 1937-38 (BUDGET).

No. of Account Head.	Heads of Revenue.	*1934-35.	*1935-36.	1936-37	1937-38. (Budget).
1	2	3	4	5	6
	Principal Heads of Revenue.				
IV	Taxes on Income other than Corporation tax	.....	.....	.....	.....
V	Salt	4	3	2	2
VII	Land Revenue	3,40,86	3,74,35	3,22,76	3,39,25
VIII	Provincial Excise	3,12,13	3,33,47	3,23,97	3,14,69
IX	Stamps	1,39,52	1,42,77	1,44,55	1,39,79
X	Forest	48,31	52,10	48,39	46,31
XI	Registration	14,59	15,58	15,03	15,03
XII	Receipts under Motor Vehicles Taxation Acts	12,81	13,41	36,91	37,73
XIII	Other Taxes and Duties...	45,39	45,84	47,90	47,08
	Total ...	9,13,65	9,77,55	9,39,53	9,39,90
	Irrigation, Navigation, Embankment and Drainage Works.				
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept	14,57	11,14	12,85	14,41
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept	7,59	7,24	7,52	7,08
	Total ...	22,16	18,38	20,37	21,49
	Debt Service.				
XX	Interest	.....	.....	93,36	75,42
	Civil Administration.				
XXI	Administration of Justice	16,41	16,52	15,61	16,29
XXII	Jails and Convict Settlements	3,79	3,96	4,74	4,72
XXIII	Police	6,74	6,50	6,88	9,21
XXVI	Education	14,71	15,52	14,72	15,14
XXVII	Medical	13,44	13,96	14,02	14,00
XXVIII	Public Health	19,36	19,16	18,43	18,41
XXIX	Agriculture	3,68	3,72	3,75	3,45
XXX	Veterinary	28	30	29	27
XXXI	Co-operative Credit	1,49	2,40	2,09	2,41
XXXII	Industries	11	3,57	6,32	5,15
XXXVI	Miscellaneous Departments	1,66	1,76	1,84	1,84
	Total ...	81,67	87,37	88,69	90,89
	Civil Works.				
XXXIX	Civil Works	34,32	30,89	31,83	61,71
XLI	Bombay Development Scheme	8,12	6,36	6,61	6,69
	Total ...	42,44	37,25	38,44	68,40
	Miscellaneous.				
XLIII	Transfers from Famine Relief Fund	1,31	1,36	4,34	3,48
XLIV	Receipts in aid of Superannuation	8,49	7,70	8,11	7,85
XLV	Stationery and Printing...	2,61	2,71	3,57	3,22
XLVI	Miscellaneous	3,75	3,73	3,27	3,54
	Total ...	16,16	15,50	19,29	18,09
	Extraordinary Items.				
LI	Extraordinary Receipts...	4,41	29,89	58	1,01
	Total, Revenue ...			12,00,26	12,15,20

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Revenue.	1934-35.	1935-36.	1936-37.	1937-38 (Budget).
1	2	3	4	5	6
	Debt, Deposits and Advances.				
	N.—Public Debt.				
	Permanent Debt				
	Floating Debt				68,00
	Loans from the Central Government				
	O.—Unfunded Debt.				
	State Provident Funds			.....	54,50
	P.—Deposits and Advances.				
	Famine Relief Fund			1,48	5,38
	Transfers from Famine Relief Fund			1,25	.....
	Appropriation for Reduction or Avoidance of Debt ...			18,25	15,89
	Provincial Road Fund			4,73	10,06
	Depreciation Reserve Fund of Government Presses ...			21	22
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)			1,20	1,20
	Deposit of Local Funds			.....	3,04,41
	Departmental and Judicial Deposits			54	4,56,26
	Other Accounts			25,39	14,19
	Advances repayable.			.....	16,49
	Permanent Advances...			... ..	2
	Accounts with Foreign Governments and Indian States ...			.....	5
	Suspense Accounts			.....	8,89
	Cheques and Bills			.....	3,29,00
	Departmental and similar Accounts			.....	15
	Miscellaneous Government Accounts			.....	.....
	R.—Loans and Advances by Provincial Government			75,31	65,25
	S.—Remittances.				
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General ...			.....	1,12,86
	Total, Debt Heads ...			1,28,36	14,62,82
	Total Receipts ...			13,28,62	26,78,02
	Opening balance ...			1,48,22	43,37*
	Grand Total ...			14,76,84	27,21,39

* This is exclusive of (*a*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) 30 lakhs, minimum deposit with the Reserve Bank of India and (*c*) 14 lakhs, treasury balance.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Budget).
1	2	3	4	5	6
	Direct Demands on Revenue.				
7	Land Revenue	46,15	46,79	48,12	46,66
8	Provincial Excise	42,54	39,88	41,62	41,01
9	Stamps	1,87	1,85	2,08	2,01
10	Forest	28,25	29,15	29,29	27,81
11	Registration	5,44	5,59	5,75	5,70
12	Charges on account of Motor Vehicles Taxation Acts ...	1,04	1,05	13,70	15,19
13	Other Taxes and Duties	16,06	14,63	17,25	18,11
	Total ...	1,41,35	1,38,94	1,57,81	1,56,49
	Irrigation Revenue Account.				
17	Interest on Works for which capital accounts are kept—Irrigation Works.			41,89	42,03
18	Other Revenue Expenditure financed from Ordinary Revenues—				
	A. Irrigation Works (P. W.)...	4,15	4,04	3,88	3,22
	B. Navigation, Embankment and Drainage Works (P. W.).	53	56	54	49
	A. Irrigation Works (Civil)	3	1	98	62
18 (1)	Other Revenue Expenditure financed from Famine Fund .	53	54	.....	
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	.....	.....	.....	1
	Total ...	5,24	5,15	47,29	46,37
	Debt Services.				
22	Interest on Debt and other obligations			1,43,92	1,22,89
23	Appropriation for Reduction or Avoidance of Debt ...			18,25	4,96
	Total ...			1,62,17	1,27,85

* These are not actually recorded figures in the Accountant General's books but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Budget).
1	2	3	4	5	6
	Civil Administration.				
25	General Administration...	97,93	1,01,87	1,06,10	1,04,27
27	Administration of Justice	58,88	61,06	62,58	62,52
28	Jails and Convict Settlements	16,74	16,96	17,69	17,07
29	Police	1,39,88	1,41,32	1,42,89	1,42,33
30	Ports and Pilotage	5	5	5	6
36	Scientific Departments	90	90	96	96
37	Education	1,53,35	1,54,00	1,59,86	1,61,87
38	Medical	41,17	41,39	41,66	43,08
39	Public Health	24,34	22,87	23,03	22,22
40	Agriculture	12,89	14,20	13,94	14,25
41	Veterinary	3,54	3,83	3,97	4,10
42	Co-operative Credit	5,46	5,61	6,59	6,61
43	Industries	4,78	5,99	6,83	7,72
47	Miscellaneous Departments	5,58	6,23	7,55	7,56
	Total ...	5,65,49	5,76,28	5,93,70	5,94,63
	Civil Works.				
50	Civil Works	78,16	85,83	1,14,49	1,47,05
52	Bombay Development Scheme	3,31	3,41	3,95	3,99
	Total ...	81,47	89,24	1,18,43	1,51,04
	Miscellaneous.				
54	Famine Relief—				
	A. Famine Relief	2	7	4,34	3,48
	B. Transfers to Famine Relief Fund	.....	.....	.....	3,10
55	Superannuation Allowances and Pensions	97,94	1,01,74	1,08,23	1,14,17
55-A	Commutation of Pensions financed from ordinary revenues.	12	10	6	4
56	Stationery and Printing	10,17	10,95	12,54	10,79
57	Miscellaneous	7,76	8,59	6,12	6,91
	Total ...	1,16,01	1,21,45	1,31,29	1,38,49

* These are not actually recorded figures in the Accountant General's books but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35. *	1935-36. *	1936-37.	1937-38 (Budget).
1	2	3	4	5	6
	Extraordinary Items.				
	Extraordinary Charges	1,25	30	18	8
	Total Expenditure charged to revenue ...			12,10,87	12,14,95
	Capital Account not charged to Revenue.				
68	Construction of Irrigation, Navigation, Embankment and Drainage Works	5,12	4,46	2,77	2,55
70	Capital outlay on improvement of Public Health ...	35	1,00	1,89	1,52
80	Bombay Development Scheme	-75	5,08	10,53	5,26
81	Civil Works not charged to Revenue	33	3	3	4
83	Payments of Commuted value of Pensions	9,13	5,73	5,18	5,37
85	Payments to Retrenched Personnel	-31	-55	-45	-54
	Total ...	13,87	15,75	19,95	14,20
	Debt, Deposits and Advances.				
	N.—Public Debt.				
	Permanent debt			8,45	.....
	Floating debt			.....	68,00
	Loans from the Central Government			83,73	58,05
	O.—Unfunded Debt.				
	State Provident Funds			.....	29,88
	P.—Deposits and Advances.				
	Famine Relief Fund			65,23	5,38
	Appropriation for Reduction or Avoidance of Debt ...			.....	.....
	Provincial Road Fund			4,73	10,06
	Depreciation Reserve Fund of Government Presses ...			18	46
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)			20	5
	Deposit of Local Funds			.....	3,08,47
	Departmental and Judicial Deposits—Civil			54	4,54,34
	Other Accounts			25,28	58,24
	Advances repayable			.....	16,69
	Permanent advances			.....	4
	Accounts with Foreign Governments and Indian States ...			.....	.....
	Suspense Accounts			.....	8,85
	Cheques and Bills			.....	3,27,92
	Departmental and similar accounts			.....	60
	Miscellaneous Government accounts			.....	10,93
	R.—Loans and Advances by Provincial Government			14,31	8,46
	S.—Remittances.				
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General			.....	1,12,08
	Total, Debt Heads ...			2,02,65	14,78,50
	Total, Capital and Debt Heads ...			2,22,60	14,92,70
	Total, Disbursements ...			14,33,47	27,07,65
	Closing Balance ...			43,37†	13,74‡
	Grand Total ...			14,76,84	27,21,39

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

† This is exclusive of (*a*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) 30 lakhs, minimum deposit with the Reserve Bank of India and (*c*) 14 lakhs, treasury balance.

‡ This is exclusive of (*a*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) 30 lakhs, minimum deposit with the Reserve Bank of India and (*c*) 14 lakhs, treasury balance.

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

	Total estimated cost of works included in 1937-38 Budget Estimates.			Expenditure up to 31st March 1936.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1936-37.	1937-38.	
1	2	3	4	5	6	7	8
Irrigation Works ...	4,87,52	38	4,87,90	4,78,13	2,77	2,55	4,45
80, Bombay Development Scheme	7,23,06	...	7,23,06	5,93,91	7,08*	7,27*	1,14,80*†
81, Civil Works not charged to revenue ...	19,89	...	19,89	19,57	3	4	‡
Other Works ...	5,63	98	6,66	1,26	34	1,52	3,54
Total ...	12,36,15	1,36	12,37,51	10,92,87	10,22	11,38	1,22,79

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "83, Payments of commuted value of pensions".

* These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head.

† The major portion of this expenditure will not be incurred until financial conditions improve.

‡ The balance of 25 will not be required in future years.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees)

Head.	Total outstandings on 1st April 1936.	To be borrowed in 1936-37.	To be repaid in 1936-37 (a).	Total outstandings on 31st March 1937.	Consolidated debt as a result of the financial adjustm ents recommended by Sir Otto Niemeyer.	To be borrowed in 1937-38	To be repaid in 1937-38.	Total outstandings on 31st March 1938.
1	2	3	4	5	6	7	8	9
I. Bombay Development Scheme ...	7,48,22	.....	4,14	7,44,08		.....		.....
Total ...	7,48,22	.....	4,14	7,44,08		.....		.....
II. Irrigation Works—								
(a) Productive	1,20,16	.....	53	1,19,63		.....		.....
(b) Unproductive	1,30,96	.....	2,95	1,28,01		.....		.....
(c) Pre-reform	6,15,64	.....	(b) 4,17,09	1,98,55		.....		.....
Total ...	8,66,76	.....	4,20,57	4,46,19		.....		.....
III. Other purposes—								
(a) Productive	99,00	.....	42	98,58	22,38,66	.....	15,89	.....
(b) Unproductive	4,04,62	.....	14,38	3,90,24		.....		.....
Total ...	5,03,62	.....	14,80	4,88,82		.....		.....
IV. Long dated loans of Bombay Municipal Corporation for improvement purposes included in the consolidated debt.	4,17,33	.....	4,99	4,12,34		.....		.....
Total ...	4,17,33	.....	4,99	4,12,34		.....		.....
V. Provincial Loans and Advance Account.	1,48,49	.....	1,26	1,47,23		.....		.....
Total ...	26,84,42	.....	4,45,76	22,38,66	.....	.....	15,89	22,22,77
VI. Treasury Bills	.....	.....	.....	.....	.....	68,00	68,00	.....
VII. Local Bodies in Bombay—								
Bombay Port Trust ...	3,56,95	.....	(c) 3,56,95	.....	.....	.....	.....	.....
Bombay Municipality ...	11,01,62	.....	40,86	10,60,76	.....	.....	42,16	10,18,60
Total ...	14,58,57	.....	3,97,81	10,60,76	.....	.....	42,16	10,18,60
Grand Total ...	41,42,99	.....	8,43,57	32,99,42	.....	68,00	1,26,05	32,41,37

Note.—The figures of outstanding debt on 1st April 1936 represents the Bombay share of the debt as finally allocated on the basis of the Government of India (Constitution of Sind) Order. The outstanding loans at the end of 1936-37 will be consolidated and repaid in the manner given in paragraph 80 under "22" and paragraph 87 under "23".

(a) For explanations please see remarks under "23, Appropriation for Reduction or Avoidance of Debt" and under "Debt, Deposits and Advances".

(b) This repayment will be made from the decentralised balances, *vide* paragraph 80 under "22" and paragraph 87 under "23".

(c) Includes 14,20 repaid in 1936-37 and the balance has been taken over by the Government of India.

STATEMENT D.

Statement of debt charges.

(In thousands of Rupees)

—	Interest.	Principal.	Total.
Total Debt charges included in the budget	1,68,67	58,05	2,26,72
Debt charges paid by local bodies in Bombay City and passed on to the Government of India	67,17	46,40	1,13,57
Net debt charges borne by provincial revenues	1,01,50	11,65	1,13,15

Schedule of Demands for grants for the year 1937-38 submitted for the vote of the Legislative Assembly.

[Figures in thousands of rupees.]

Number of demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue.		
1	Hon'ble the Revenue and Finance Minister.	Land Revenue	7, Land Revenue	31,88
2	Hon'ble the Minister for Education.	Provincial Excise	8, Provincial Excise	33,75
3	Hon'ble the Revenue and Finance Minister.	Stamps	9, Stamps	2,01
4	Hon'ble the Minister for Local Self-Government.	Forest	10, Forest	23,69
5	Hon'ble the Minister for Education.	Registration	11, Registration	5,70
6	Hon'ble the Chief Minister.	Charges on account of Motor Vehicles Taxation Acts.	12, Charges on account of Motor Vehicles Taxation Acts.	2,21
7	Hon'ble the Revenue and Finance Minister.	Other Taxes and Duties	13, Other Taxes and Duties	18,11
8	Hon'ble the Chief Minister.	Irrigation (including Working Expenses) ...	"XVII.—*Deduct*—Working Expenses," "18—Other revenue expenditure financed from ordinary revenues," and "19—Construction of Irrigation etc. Works".	14,06
9	Hon'ble the Revenue and Finance Minister.	General Administration	25, General Administration ..	79,46
10	Hon'ble the Chief Minister.	Administration of Justice	27, Administration of Justice ...	42,85
11	Do. ...	Jails and Convict Settlements	28, Jails and Convict Settlements ...	15,87
12	Do. ...	Police	29, Police	1,32,98
13	Do. ...	Ports and Pilotage	30, Ports and Pilotage	1
14	Hon'ble the Minister for Education.	Scientific Departments ...	36, Scientific Departments	96
15	Do. ...	Education	37, Education	1,52,65
16	Hon'ble the Minister for Local Self-Government.	Medical Services	38, Medical	38,11
17	Do. ...	Public Health	39, Public Health	20,05
18	Hon'ble the Minister for Education.	Agriculture	40, Agriculture	13,02
19	Do. ...	Veterinary Services	41, Veterinary	3,83
20	Do. ...	Co-operative Credit	42, Co-operative Credit	6,15
21	Do. ...	Industries	43, Industries	7,72
22	Hon'ble the Chief Minister.	Miscellaneous Departments	47, Miscellaneous Departments ...	6,60
23	Hon'ble the Minister for Local Self-Government.	Civil Works	50, Civil Works	1,43,08
24	Hon'ble the Chief Minister.	Bombay Development Scheme	52, Bombay Development Scheme ...	3,67
25	Hon'ble the Revenue and Finance Minister.	Famine Relief	54, Famine Relief	6,58

Number of demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue—*contd.*		
26	Hon'ble the Revenue and Finance Minister.	Superannuation Allowances and Pensions ...	55, Superannuation Allowances and Pensions.	87,15
27	Do. ...	Commutation of pensions financed from ordinary revenues.	55A, Commutation of pensions financed from ordinary revenues.	3
28	Hon'ble the Chief Minister.	Stationery and Printing	56, Stationery and Printing ...	10,79
29	Hon'ble the Revenue and Finance Minister.	Miscellaneous	57, Miscellaneous	6,91
30	Hon'ble the Revenue and Finance Minister.	Extraordinary charges	63, Extraordinary Charges	8
		B.—Expenditure charged to Capital.	Total ...	9,09,96
31	Hon'ble the Chief Minister.	Irrigation	68, Construction of Irrigation, etc. Works...	2,00
32	Hon'ble the Minister for Local Self-Government.	Public Health	70, Capital Outlay on improvement of Public Health.	1,46
33	Hon'ble the Chief Minister.	Bombay Development Scheme ...	80, Bombay Development Scheme ...	5,22
34	Hon'ble the Minister for Local Self-Government.	Public Works Department	81, Capital Outlay for Civil Works (P. W.).	3
35	Hon'ble the Revenue and Finance Minister.	Payments of commuted value of pensions ...	83, Payments of commuted value of pensions.	5,00
		C.—Expenditure under Debt, Deposits and Remittance Head.	Total ...	13,71
36	Hon'ble the Revenue and Finance Minister.	Loans and Advances bearing interest ...	Loans and Advances by Provincial Government.	8,46
37	Do. ...	Advances repayable	Advances repayable	3,38
			Total ..	11,84

(*a*) This demand is made up as shown below :—

50, Civil Works			1,39,13
XVII—*Deduct*—Working Expenses—			
Establishment	2,63		
Tools and Plant	11	2,74	
13, Other Revenue Expenditure—			
Establishment	47		
Tools and Plant	4	51	
52, Bombay Development Scheme—			
Establishment	24		
Tools and Plant	2	26	
68, Construction of Irrigation, etc. Works—			
Establishment	40		
Tools and Plant	3	43	
81, Civil Works—Provincial—			
Establishment	1		
Tools and Plant		1	
			1,43,08

INTRODUCTORY NOTE.

1. The budget estimates for 1937–38, being the first estimates to be presented to the provincial legislature under the Government of India Act, 1935, contain several changes in comparison with the estimates of previous years.

2. *Changes in the structure of the budget.*—(*a*) It is usual to present the budget estimates of a year a few weeks before the first date of that year. It was not possible to adopt this procedure in respect of the current year's estimates because the Provincial Legislature under the Government of India Act, 1935, was not constituted before the 1st of April 1937 and the estimates could not, for obvious reasons, be placed before the old Legislative Council. Although, however, the estimates are being presented to the Provincial Legislature during the course of the year, the appropriations to be considered by them are appropriations for the whole year. Attention is invited in this connection to sub-sections* (*1*) and (*2*) of section 5 of the Government of India (Commencement and Transitory) Provisions Order, 1936. Under the authority vested in him by these provisions, the Governor has authorised† certain grants on account for the purpose of carrying on the administration. These grants have been merged in the figures for the full year shown in the estimates.

(*b*) It will be observed that subjects have not been classified into "reserved" and "transferred", as that classification is no longer in existence.

(*c*) The numbers given to different heads of account have been wholly changed by the Auditor General with effect from this year. The figures shown in the estimates for 1935–36 and 1936–37 were recorded in the books under different heads but for convenience have been shown under the new heads of account.

(*d*) In accordance with the terminology used in the Government of India Act, 1935, items have been shown as "charged" and "voted" instead of as non-voted and voted. The classification of expenditure as charged and voted follows the provisions of section 78 (*3*) of the Act.

(*e*) Hitherto a separate vote used to be taken for English expenditure. With effect from the current year, expenditure in England is recorded under a separate minor head under each major head and the vote for English expenditure is included in the vote for the subject grant.

(*f*) As a result of provincial autonomy the Government of Bombay have now to deal with several financial matters which hitherto were wholly managed on their behalf by the Government of India. For instance the balances of provincial governments were banked with the Government of India and any temporary fall in the provincial balances during the course of a year was met by the Government of India. With effect from 1st April 1937 a provincial government is responsible for its own balances, and has to arrange for shortage of resources by taking ways and means advances or by issuing Treasury Bills or by loans of a more permanent character. This explains the provision in the estimates for Treasury Bills which till this year have had no place in a provincial budget. Further the Government of India have also handed over to provincial governments various deposit accounts of a provincial character which were formerly borne on the central books. In this category come provident funds, deposits of local bodies, and so on. The estimates for the current year accordingly contain several new heads which are under operation for the first time by the Government of Bombay.

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* 5.—(1) The Governor of each Province may in his discretion from time to time authorise such expenditure from the revenues of the Province as he deems necessary to enable the business of the Provincial Government to be carried on between the commencement of Part III of the new Act and the date on which a schedule of authorised expenditure is authenticated in accordance with the provisions of section eighty of the new Act, or until the expiration of six months from the commencement of Part III of the new Act, whichever first occurs:

Provided that, except with the consent of the Governor-General in his discretion, the expenditure so authorised shall not exceed one-half of the total expenditure from the revenues of the Province in the previous financial year as shown in the revised estimates for that year.

(2) The expenditure authorised under the preceding sub-paragraph shall be included under the appropriate heads in the first estimates of expenditure laid before the Provincial Legislature under section seventy-eight of the new Act, and the provisions of that section and of sections seventy-nine and eighty of that Act shall apply in relation thereto:

Provided that any expenditure so authorised shall, so far as regards moneys paid and liabilities incurred before the date on which a schedule of authorised expenditure is authenticated in accordance with the provisions of the said section eighty, be deemed for all purposes of the new Act to have been duly authorised notwithstanding that it may not be included in the Schedule so authenticated.

† Copies of the schedule specifying these grants were despatched to members of the Legislature in April 1937.

3. *The scope of the budget.*—It is essential to point out at the earliest stage that the budget estimates do not take into account, except to a limited extent specified hereafter, the programme of the Ministry. The financial proposals based on the ministerial programme have been printed in a separate White Paper. These proposals envisage, on the one hand, a reduction of receipts and an increase of expenditure and, on the other, the formulation of a taxation programme designed to produce an equivalent amount of revenue. In the time that has elapsed since the Ministry took office it has been impossible to frame detailed proposals with the precision necessary for their incorporation in budget estimates. In considering the current year's estimates, therefore, it should be remembered that they represent ministerial policy only partially ; and the budget should be read along with the White Paper.

In two matters the budget incorporates changes directly as a consequence of the ministerial programme. The estimate of receipts under the head X, Forests was originally adopted by the Finance Department at 47,06. The Ministry have decided that in furtherance of their policy of redressing forest grievances, grazing fees should be reduced at a cost to the taxpayer of 75 ; and the estimate has accordingly been reduced to 46,31. Further, on the usual budgetary basis, the provision for scholarships to students other than those belonging to the Anglo-Indian and European communities, should have been 3,44. The Ministry have raised this provision by 25 to 3,69, the increase being intended for scholarships to educationally backward communities.

4. *Historical retrospect.*—It would have been useful at this stage to give a picture of the finances of this Presidency from the beginning of the Montagu-Chelmsford reforms up to the introduction of provincial autonomy. In view, however, of the separation of Sind with effect from the 1st April 1936, the figures for the years 1921–22 to 1935–36 are not comparable with those of the current year. The statistical statements and graphs usually presented in the Blue Book have therefore been omitted. Instead, the debt position and the nature of the opening balance of the Bombay Presidency on the commencement of provincial autonomy are commented on in the following paragraphs.

5. *The debt position of Bombay on the commencement of provincial autonomy.*—In brief, the Government of Bombay owed on this date (*a*) on their own account, a sum of roughly 18 crores carrying 4½ per cent. to the Government of India and some 5 crores to different depositors, largely subscribers to provident funds and (*b*) a sum of nearly 15 crores on account of loans advanced to the Improvement Trust and the Bombay Municipal Corporation. This position has been reached as a result of the financial adjustments recommended by Sir Otto Niemeyer and described below.

In the past loans have been taken by the Government of Bombay from the Government of India at various times and these loans have hitherto been repayable over different periods and at different rates of interest. Sir Otto Niemeyer recommended that the loans outstanding against the Government of Bombay on the 1st April 1937 should be consolidated into a single loan and repaid over a period of 45 years at their average rate of interest rounded off to the next lower quarter per cent. Certain comparatively short dated loans amounting to 10·61 crores advanced to the Government of Bombay and re-lent by them to the Bombay Municipal Corporation were to be excluded from this scheme ; these latter loans are not therefore considered any more in this note. Further, as explained in paragraph 2 (*f*) above a number of deposit heads have been handed over to the Government of Bombay. The liabilities on account of these deposits carried with them on the 1st April 1937 an exactly equal quantity of assets. Instead, however, of handing over the assets in the form of cash the Government of India decided, in accordance with the scheme of Sir Otto Niemeyer, to hand over only 44 lakhs in cash, of which 30 lakhs have to be kept by Government with the Reserve Bank of India as a minimum balance and 14 lakhs kept in treasuries as what may be described as " till money ". Certain loans amounting to about 21 lakhs due to the Government of India were also transferred to the credit of the Government of Bombay. The balance has been utilised for reducing the irrigation debt of the Government of Bombay incurred prior to 1921–22. This debt was not hitherto redeemable ; but the balance, after the adjustment referred to above, has been merged in the consolidated debt.

Actuals are not yet available of the decentralised balances utilised in reduction of the irrigation debt as described above. It has been estimated that they amount to 4,17 lakhs. On this assumption the average rate of interest on the debts of the Government of Bombay comes to 4·56 as described below; this rate has to be rounded off to 4½:—

(In thousands of rupees.)

Item.	Amount as on 1st April 1937.	Rate of interest per cent.	Interest charges in 1937–38.	Average flat rate per cent.
Pre-reform irrigation debt	6,15,64	3·7	....	3·7
Deduct balances available on decentralisation	4,17,09	....	....	....
Net pre-reform irrigation debt	1,98,55	3·7	7,36	3·7
Post-reform debt excluding loans taken on account of local bodies in Bombay City	16,27,77	Varying rates.	80,88	4·97
Three long-dated loans advanced to the Improvement Trust—				
(*a*) 1931–32	34,24	4¼	1,46	
(*b*) 1932–33	7,86	5½	43	
(*c*) 1935–36	3,70,24	3¼	12,03	
Total ..	4,12,34		13,92	3·38
Total consolidated debt ..	22,38,66		1,02,16	4·56

6. *The year 1935–36.*—Before proceeding to consider the nature of the opening balance for the current year, it is necessary to refer briefly to the budgets of the years 1935–36 and 1936–37. The accounts figures available for 1935–36 are for the whole Presidency including Sind, and therefore it would serve little purpose at this stage to analyse them closely. The figures for 1935–36 shown in the estimates are for the Presidency Proper, but they are not accounts figures; they represent the results of an analysis, worked out as accurately as possible, of the accounts figures for the whole Presidency including Sind. Inasmuch as the debt between Bombay and Sind was allocated with effect from 1st April 1936, the date on which Sind was separated, there are no figures for 1935–36 under XX, Interest, 22, Interest on debt and other obligations, 23, Appropriation for Reduction or Advoidance of Debt, and Debt and Deposits.

The closing balance for the year 1935–36 of the Presidency of Bombay, excluding the share allocable to Sind, was as follows:—

Famine Relief Fund	63¾	lakhs.
Central Road Development Account	41½	,,
Depreciation Fund of Presses and Distillery ..	5¾	,,
Loan savings	13¼	,,
Civil Deposits	0¾	,,
Deposit account of grant for economic development and improvement of rural areas	5	,,
Free Balance	18	,,
	148	lakhs.

This was much larger than was expected at the time of framing the revised estimates and was due to a variety of factors of which not the least important was that land revenue collections improved rapidly at the close of the year 1935–36. Land revenue is a head in which forecasting has always been particularly difficult.

7. *The year 1936-37.*—The budget estimates for 1936-37 presented to the Legislative Council contemplated a surplus of just less than half a lakh. The revised estimates show on the other hand a deficit of nearly 11 lakhs of rupees. This worsening was mainly due to the fact that the monsoon failed in a number of districts resulting in conditions of scarcity; and Government on the one hand granted remissions of land revenue and on the other expanded their public works programme in order to give work to agricultural labourers thrown out of employment.

In the estimates presented to the Legislative Council the closing balance for the year 1936-37 was shown as 65,65 inclusive of 63,00 in the Famine Relief Fund. The closing balance according to the revised estimate is 43,37 exclusive of nearly 60 lakhs of the Famine Fund. The difference is due to a series of changes, of which the most important are a very considerable increase in the actual opening balance for 1936-37 referred to in paragraph 6 off-set partially by the investment of the Famine Relief Fund.

In accordance with the Devolution Rules the Famine Relief Fund used to be kept in deposit with the Government of India who paid on it interest at 1 per cent. below the rate at which advances were made to the Provincial Loans Fund. In the year 1936-37 the Famine Relief Fund Act was passed. In accordance with this Act the major portion of the reserve, amounting to roughly 60 lakhs of rupees, was invested in Government of India securities. The closing balance for the year 1936-37, which is also the opening balance of the current year, is, therefore, exclusive of about 60 lakhs, Famine Fund reserve, kept in the form of securities. The opening balance is also exclusive of a sum of 44 lakhs consisting partly of a credit with the Reserve Bank of India and partly of "till money" in the treasuries. Although these 44 lakhs are the property of the Government of Bombay, they are not available for use for the following reason. Under the agreement with the Reserve Bank of India Government have bound themselves to keep a minimum bank balance of 30 lakhs of rupees so as to compensate the Bank for its trouble in keeping the Government account. The 14 lakhs are estimated to be the minimum necessary for day to day calls on the treasury.

8. *The year 1937-38.*—The current year, therefore, begins, according to the revised estimates for 1936-37 with an opening balance of 43,37. This includes balances in various funds such as the depreciation funds of the Government Central Press and the Nasik Distillery, the Central Road Development Account, etc. Against this balance the Government of Bombay have also the liabilities assumed by them on account of decentralised balances to which reference has been made in paragraph 5 above. These liabilities, which amount to roughly 5 crores, consist mostly of deposits of subscribers to provident funds and partly of deposits of local bodies, and civil and judicial deposits. These liabilities will have to be met by the Government of Bombay as and when they fall due. But figures of receipts and disbursements in previous years suggest that there is likely to be no sudden call on any appreciable part of these liabilities in any particular year.

The transactions of the year are estimated to be as stated below:—

Revenue receipts	12,15,20
Revenue expenditure	12,14,95
Revenue surplus	25
Capital and debt head receipts	14,62,82
Capital and debt head disbursements	14,92,70
Capital and debt head deficit	— 29,88
Closing balance	13,74

H. V. R. IENGAR,
Financial Secretary to Government.

26th June 1937

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV—Taxes on Income other than Corporation Tax.

1. Under section 138 (1) of the Government of India Act, 1935, Taxes on Income other than agricultural incomes are to be levied and collected by the Federation but a prescribed percentage of the net proceeds except those relating to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments, is to be assigned to the provinces and Federated States, if any, within which the tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the Government of Bombay is to receive from the Central Government a sum equal to 20 per cent. of the prescribed percentage. But during a first period of 5 years, the whole of such prescribed percentage or such amount as together with any general Budget receipts from the Railways will bring the Central Government's share in the divisible total up to 13 crores, whichever is less, is to be retained by the Central Government. This Government is not likely therefore to receive anything on this account during the current year.

V, Salt.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Share of net proceeds assigned to Provinces ..	3	2	2

2. The Salt (Additional Import Duty) Act, 1931, has been extended up to 30th April 1938. This Government has received 2 during 1936–37 as its share of the net proceeds. It is anticipated that 2 will be received on this account in the current year.

VII and 7, Land Revenue.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
(1) Ordinary Revenue	3,71,77	3,23,00	3,40,78
(2) Miscellaneous	4,67	4,80	4,80
(3) Sale proceed of waste lands and redemption of land tax	2,21	1,27	1,66
	3,78,65	3,29,07	3,47,24
Deduct—Land Revenue due to Irrigation ..	—6,09	—6,51	—6,12
Net Total ..	3,72,56	3,22,56	3,41,12
Recoveries on account of survey and settlement charges	3,47	2,75	2,50
Recoveries of overpayments	6	5	7
Collections of payment for services rendered ..	41	40	36
Total, Land Revenue ..	3,76,50	3,25,76	3,44,05
Deduct—Refunds ..	—2,15	—3,00	—4,80
Total ..	3,74,35	3,22,76	3,39,25

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
(1) Charges of Administration	18,92	19,54	18,49
(2) Survey and Settlement	95	1,00	98
(3) Land Records	12,54	12,84	12,65
(4) Assignments and Compensations	13,91	14,41	14,14
(5) Charges in England	47	33	40
Total ..	46,79	48,12	46,66
Charged ..	*14,47*	*14,54*	*14,78*
Voted ..	32,32	33,58	31,88

Revenue.

3. *Ordinary Revenue.*—The receipts recorded under this head are inclusive of the portion of land revenue due to irrigation which is subsequently transferred to the irrigation heads (XVII and XVIII). The increase in the figure for 1935-36 over the figure for 1936-37 and the budget estimate of 1937-38 is due to the large collections of arrears of past suspensions in the concluding months of 1935-36. The decrease in the figure for 1936-37 compared with the budget estimate of 1937-38 is due to the scarcity conditions in a few districts of the Presidency.

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4. *Miscellaneous.*—The rise in the figure for 1936-37 and the budget estimate for 1937-38 over the figure for 1935-36 is due to the recovery of fees from the Sind Government for the work done at the Government Photozinco Press on its behalf.

5. *Sale proceeds of waste lands.*—The receipts are of a fluctuating nature depending upon the demand for land.

6. *Recoveries on account of Survey and Settlement charges.*—The decrease in the figure for 1936-37 and the budget estimate for the current year is due to less receipts from city surveys and pot hissa measurement operations.

7. *Refunds.*—The increase in the figure for 1936-37 over the figure for 1935-36 was due to the inclusion of 73 for refunds intended to be made to the khot of Vile Parle in 1936-37. The increase in the current year's budget is due to the provision of the estimated amount of Rs. 1,65,000 to be paid to Sardar Biwalkar in respect of certain inam villages in the Kolaba District in pursuance of the Privy Council judgment.

Expenditure.

8. The major head figure for 1936-37 stands at 48,12 against the figure of 46,79 for 1935-36. The increases are as under :—

(*i*) *Charges of Administration.*—The increase is mainly due to the amount of Rs. 79,000 intended to be paid to the Government of Sind in connection with the betterment charges of the Karachi Town Planning Scheme No. II.

(*ii*) *Land Records.*—The increase is mainly due to larger expenditure under " District charges "—pay of establishment and allowances, honoraria etc. and under " Pot Hissa measurement operations."

(*iii*) *Assignments and Compensations.*—The increase is on account of payment of arrears.

9. The current year's budget estimate under the major head shows slight reduction when compared with the figure for 1935-36. The reduction is mainly under " Charges of Administration " partially counterbalanced by small increases under other minor heads. The reduction under " Charges of Administration " is mainly due to the abolition of the post of Land Manager, Bombay, lesser provision for the present Collector of Bombay, who is a junior officer, and smaller anticipated expenditure under contingencies.

VIII and 8, Provincial Excise.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Country spirits	1,60,66	1,55,50	1,49,25
Country fermented liquor	72,41	71,50	70,50
Malt liquor	8	9	9
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	28,35	25,55	25,45
Receipts from commercial spirits including denatured spirits and medicated wines	3,35	3,35	3,40
Opium	21,50	21,66	21,53
Duties on medicinal and toilet preparations containing alcohol, opium , etc.	2,20	2,20	2,20
Hemp and other drugs	19,86	19,64	19,48
Receipts from distilleries	27,11	25,90	24,91
Fines, confiscations and miscellaneous	89	1,32	79
Recoveries of overpayments	1	2	..
Collection of payments for services rendered	4	26	12
Total ..	3,36,46	3,26,99	3,17,72
Deduct—Refunds	—2,99	—3,02	—3,03
Total ..	3,33,47	3,23,97	3,14,69

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Superintendence	1,12	1,33	1,20
District charges	15,18	15,44	15,45
Distilleries	11,64	12,72	12,20
Cost of opium supplied to Provincial Excise Department ..	2,64	3,64	3,89
Compensations	9,24	8,49	8,27
Charges in England	6	..	..
Total ..	39,88	41,62	41,01
Charged ..	*8,20*	*7,57*	*7,26*
Voted ..	31,68	34,05	33,75

Revenue.

10. *Country spirits.*—The fall of 5,16 in 1936–37 is due to a fall in license fees and still-head duty as a result of scarcity in some districts and disturbances in Bombay City. A further decrease of 6,25 has been estimated for in the current year's budget estimate on account of scarcity conditions.

11. *Country fermented liquor.*—The decrease of 91 in the figure of 1936–37 and the estimated further fall of 1,00 in the current year's budget are due to scarcity conditions.

12. *Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).*—The decrease of 2,80 in the figure of 1936–37 compared with the figure of the previous year is due to the falling off in the consumption of foreign liquor (imported as well as Indian-made).

13. *Hemp and other drugs.*—The decrease of 22 in the figure of 1936–37 and the further decrease of 16 in the current year's estimate are due to scarcity conditions.

14. *Distilleries.*—The decrease of 1,21 in the figure of 1936–37 is chiefly due to the reduced consumption of country spirit and the discontinuance of the manufacture and sale of ordinary denatured spirit at the Nasik Distillery from August 1936. The further decrease of 99 in the current year's estimate is mainly due to the anticipated further fall in the sale proceeds of country spirit.

15. *Fines, confiscations and miscellaneous.*—The increase of 43 in the figure of 1936–37 is due to the adjustment of miscellaneous remittances for 1935–36 representing the gain on liquor remaining after payment of the cost price to the distillery contractors in Sind.

16. *Collection of payments for services rendered.*—The increase of 22 in the figure for 1936–37 is due to a credit from the Central Government on account of leave contribution for the establishment employed for the collection of excise duty on sugar and matches for 1934–35 to 1936–37. The estimate for the current year represents the normal provision.

Expenditure.

17. *Superintendence.*—This minor head includes provision for the Commissioner of Excise, his Personal Assistant and establishment and the Chief Account Officer of Excise and his establishment. The increase of 21 in the figure of 1936–37 is mainly due to the higher expenditure on the Commissioner's pay, as a first grade officer was appointed to the post, the drawal of the leave salary of the Commissioner for 1935–36 in 1936–37, the active touring by the Commissioner, and the entertainment of additional establishment in the office of the Commissioner. The lower provision in the estimate for 1937–38 compared with the figure for 1936–37 is mainly due to the absence of provision for leave salary and anticipated smaller expenditure on allowances.

18. *District charges.*—This head includes the expenditure of the excise staff in the Town and Island of Bombay and the mofussil. The increase of 26 in the figure for 1936–37 is due to increased expenditure under pay of establishment and contingencies.

19. *Distilleries.*—The increase of 1,08 in the figure of 1936–37 over the figure for 1935–36 is mainly due to increased expenditure under contingencies of the Dhadgaon and Nasik distilleries, contribution to the Forest Department on account of establishment charges in the Akrani tract and charges on account of a private distillery at Chowka. The reduced provision in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to anticipated smaller expenditure on contingencies of the Nasik Distillery.

20. *Cost of opium supplied to Provincial Excise Department.*—The increase of 1,00 in the figure of 1936–37 is due to the purchase of opium in 1935–36 having been exceptionally low owing to a carry-over of stock from the previous year 1934–35. The increase of 25 in the current year's estimate is due to a normal year's purchase and an increase of annas 8 per seer in the cost price of opium obtained from the Ghazipur Factory.

21. *Excise Compensations.*—The decrease of 75 in the figure of 1936–37 and the further decrease of 22 in the current year's estimate are due to revised arrangements with certain Indian States for the lease of their Abkari and hemp drugs revenue, and the termination of the Abkari lease with the Sachin State.

IX and 9, Stamps.

Revenue.

——	1935-36.	1936-37.	Budget Estimate, 1937-38.
A—Non-judicial.			
Stamp duties on bills of exchange, cheques and other commercial documents	19,33	21,09	18,64
Sale of other non-judicial stamps	51,43	46,82	48,70
Duty on impressing documents	3,57	3,03	2,43
Fines and Penalties	32	25	25
Miscellaneous	51	70	25
Refunds	—96	—72	—75
	74,20	71,17	69,52
B—Judicial.			
Court Fees—			
Court fees realised in stamps	69,45	74,36	71,21
Refunds	—90	—1,00	—1,00
Fines and Penalties	1	1	6
Miscellaneous	1	1	....
	68,57	73,38	70,27
Total ..	1,42,77	1,44,55	1,39,79

Expenditure.

——	1935-36.	1936-37.	Budget Estimate, 1937-38.
A—Non-judicial.			
Superintendence	29	35	34
Sale of General Stamps	65	67	65
Cost of stamps received from Nasik Depôt ..	19	25	21
	1,13	1,27	1,20
B—Judicial.			
Superintendence	26	34	34
Sale of General Stamps	37	37	38
Cost of stamps	9	10	9
	72	81	81
Total—Voted ..	1,85	2,08	2,01

Revenue.

22. *A—Non-judicial.*—The figure for 1936–37 based on the departmental estimates is less than the figure for 1935–36 by 3,03. This is due to the fact that the revenue from impressed stamp papers, share transfer stamps, unstamped documents, duty on documents voluntarily brought for adjudication, etc., is of a fluctuating nature. The current year's estimate which is less than the figure for the last year by 1,65 has been fixed after making allowance for the bad season in certain districts which is expected to affect transactions.

23. *B—Judicial.*—The figure for 1936–37 is higher than the figure for 1935–36 by 4,81. This is mainly due to the abnormal receipts of 10,00 (on account of probate duty paid in Bombay) which are counterbalanced by lower receipts from sale of court fee stamps. The current year's estimate is less than the last year's figure by 3,11. It is based on the progress of past actuals, after making allowance for the abnormal receipts mentioned above.

Expenditure.

24. The increase in the figure for 1936–37 compared with the figure for 1935–36 is due to the stoppage by the Posts and Telegraph Department of the annual contribution, taken in reduction of expenditure under this head, for work done by this Government in connection with the storage and distribution of postal stamps and postal stationery by the Bombay Stamp Depot, and increased expenditure expected under charges for sale of stamps and cost of stamps supplied from the Central Stamp Stores on the basis of actuals. The increased expenditure on the last two items mentioned above in 1936–37 is not expected in 1937–38. This accounts for the lower estimate for 1937–38 compared with the figure for 1936–37.

X and 10, Forest.

Revenue.

	1935-36.	1936-37.	Budget Estimate, 1937-38.
Timber and other produce removed from the forests by Government agency	13,72	12,44	11,25
Timber and other produce removed from the forests by consumers or purchasers	35,51	33,23	32,26
Drift and waif wood and confiscated forest produce	2	.2	2
Revenue from forests not managed by Government	11	14	14
Miscellaneous	2,85	2,71	2,75
Total ..	52,21	48,54	46,42
Deduct—Refunds ..	—11	—15	—11
Total ..	52,10	48,39	46,31

Expenditure.

	1935-36.	1936-37.	Budget Estimate, 1937-38.
General Direction	76	84	80
Conservancy and works	8,31	8,22	7,79
Establishments	17,83	18,38	18,36
Interest on capital outlay	93	95	....
Charges in England	1,33	90	86
Loss or gain by exchange	—1	....	....
Total ..	29,15	29,29	27,81
Charged ..	*5,09*	*5,27*	*4,12*
Voted ..	24,06	24,02	23,69

Revenue.

25. *Timber and other produce removed from the forests by Government agency.*—The decrease (1,28) in the year 1936-37 in comparison with 1935-36 is mainly due to (*a*) the closure of the saw mill at Mandurli and (*b*) the withholding of fresh contracts in Gund range on account of the revision of the Gund working plan.

The further decrease (1,19) in the budget estimate of 1937-38 is due to the continuance of the above conditions, to the curtailment of departmental operations in the Northern Circle and to the fact that additional quantity of sleepers will not be supplied to the M. & S. M. Railway as was done in the previous year.

26. *Timber and other produce removed from the forests by consumers or purchasers.*—The decrease (2,28) in the year 1936-37 is due to (*a*) low prices realised from the sale of royalty trees in the malki lands of the Kolaba Division, (*b*) the termination of long term grass contracts in the Panch Mahals Division and (*c*) the reduction in the areas of closed coupes sold for grass cutting as a result of the reduction in the normal period of closure.

The further decrease (97) in the budget estimate of 1937–38 is mainly due to (*a*) poor quality of the Supa fuel coupes, (*b*) reduction in the number of fuel blocks in the East Nasik Division according to the revised working plan, (*c*) reduced clearance of areas for cultivation in the North Khandesh Division and the decision of Government to grant concessions in the matter of grazing fees involving a loss of about 75.

27. *Miscellaneous.*—The decrease (14) in the year 1936–37 is due mainly to (*a*) recovery of assessment in 1935–36 from an Indian Chief for land given out for an irrigation scheme, (*b*) the abolition of toll nakas in the Northern and Central Circles and (*c*) the fall in revenue from the Alnavar-Dandeli Railway.

Expenditure.

28. *Conservancy and works.*—The decrease (9) in the year 1936–37 is due to the payment in 1935–36 of bills from the Indian Stores Department for supplies made in 1934–35.

The further decrease (43) in the budget estimate of 1937–38 is due to (*a*) the departmental exploitation of first thinnings in the North Thana Division being restricted to such of the coupes as cannot be sold standing, (*b*) the holding in abeyance of the Gund working plan which is under revision, (*c*) closure of the saw mill at Mandurli in the Kanara Northern Division for want of sufficient work in its vicinity and (*d*) drop in the number of sleeper pieces available from the areas under exploitation in Kanara Northern Division.

29. *Establishments.*—The increase (55) in the year 1936–37 is due to the creation of two temporary appointments of probationers in class I of the Bombay Forest Service and to the fact that a smaller number of officers went on leave in that year than in 1935–36.

30. *Interest on capital outlay.*—As forest accounts are not maintained on a commercial basis Government have, with effect from 1937–38, decided not to debit interest on forest capital outlay to the head " 10, Forest ".

31. *Charges in England.*—The decrease (43) in the year 1936–37 is due to a greater number of officers having gone on leave in 1935–36.

XI and 11, Registration.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Fees for registering documents	15,15	14,62	14,62
Fees for copies of registered documents ..	32	32	32
Miscellaneous	14	13	13
Total ..	15,61	15,07	15,07
Deduct—Refunds ..	— 3	— 4	— 4
Total ..	15,58	15,03	15,03

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Superintendence	28	29	30
District charges	5,16	5,28	5,23
Charges in England	15	18	17
Total—Voted ..	5,59	5,75	5,70

Revenue.

32. The decrease of 55 in the year 1936–37 as compared with the figures for 1935–36 is mainly due to scarcity conditions prevailing in some districts since September last.

XII and 12, Receipts and expenditure under Motor Vehicles Taxation Acts.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Receipts under Indian Motor Vehicles Taxation Act ..	13,26	3,75	3,75
Receipts under the Provincial Motor Vehicles Taxation Act	18	33,66	34,50
Deduct—Refunds	—3	—50	—52
Total ..	13,41	36,91	37,73

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Charges of collection	6	5,85	6,68
Inspection of Motor Vehicles	99	97	1,08
Compensation to local bodies, etc.	..	6,85	7,39
Charges in England	..	3	4
Total ..	1,05	13,70	15,19
Charged ..	*2*	*11,80*	*12,98*
Voted ..	1,03	1,90	2,21

Revenue.

33. *Receipts under Indian Motor Vehicles Taxation Act.*—The decrease of 9,51 in the year 1936-37 as compared with the figure for 1935-36 is due to the reduction made in the registration and licence fees after the introduction of the Bombay Motor Vehicles Tax Act, 1935.

34. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase in the figure of 1936-37 over 1935-36 is due to the introduction of the Bombay Motor Vehicles Tax Act, 1935. The increase of 84 in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to the increase in the number of motor vehicles.

Expenditure.

35. *Charges of collection.*—The provision on account of the establishment entertained in the Bombay City and the mofussil for the administration of the Bombay Motor Vehicles Tax Act, 1935, and the amount transferred to the Provincial Road Fund under section 9 (*4*) of the Act is made under this head. The increase of 5,79 in the figure for 1936-37 as compared with that for 1935-36 is due

to the provision of 4,73 on account of the Provincial Road Fund and 1,12 on account of the temporary staff employed for the working of the Act. The increase of 83 in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to an increase of 60 in the provision for the Provincial Road Fund and of 23 under establishment.

36. *Inspection of Motor Vehicles.*—The increase of 11 in the budget estimate for 1937–38 compared with the figure for 1936–37 is mainly due to entertainment of additional establishment.

37. *Compensation to local bodies.*—The provision for payment of grants-in-aid to local bodies as compensation for the abolition of tolls under section 9 (*1*) (*a*) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. The increase of 54 in the budget estimate of 1937–38 compared with the figure for 1936–37 is due to the payment of arrears of compensation to some local bodies for the year 1936–37.

XIII and 13, Other Taxes and Duties.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Taxes on luxuries including taxes on entertainments, amusements, betting and gambling	17,15	19,24	18,17
Receipts from electricity duties	9,69	9,75	10,00
Receipts from tobacco duties	19,00	18,91	18,91
Total ..	45,84	47,90	47,08

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Collection charges	23	23	24
Charges under the Electricity Acts	14	14	14
Charges in connection with tobacco duties ..	14,26	16,88	17,73
Total—Voted ..	14,63	17,25	18,11

Revenue.

38. *Taxes on luxuries, etc.*—The increase in 1936–37 over the figures of 1935–36 is mainly due to the fact that revenue amounting to about 1,15 which should have been credited in the former year was actually credited in the latter year. The figures for 1937–38 are more normal.

39. *Receipts from electricity duties.*—The increase of 6 in the figure for 1936–37 and of 31 in the budget estimate for 1937–38 compared with the figure for 1935–36 is due to increased consumption of electricity.

Expenditure.

40. *Charges in connection with tobacco duties.*—For 1934–35 the net receipts were estimated at 13,23 on which basis the provision for the succeeding year (1935–36) was fixed. The actual receipts of 1935–36 however amounted to 16,76. The excess realisation over the budget provision was not paid during the same year but was adjusted in the succeeding year (1936–37). This explains the large difference between the figures of 1935–36 and 1936–37. The increase in the budget estimate for 1937–38 compared with 1936–37 is due to the provision for arrears for the year 1936–37 payable during the current year.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

41. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a quasi-commercial under-taking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

42. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

43. The initial expenditure on the construction of an irrigation project for which capital account is kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

44. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e., capitalised value of abatement of land revenue occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as " sum-at-charge ".

45. As soon as the work commences to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

46. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e., sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive ", otherwise it is treated as " Unproductive ". If any work for which a capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is tranferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

47. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., " 68, Construction of Irrigation, Navigation, Embankment and Drainage Works ". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 68 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 68 ", and the amounts thus deducted from this head are booked, without details of works under the major head " 19-A—Financed from Famine Relief Fund " and " B—Financed from ordinary Revenues " according to the source from which funds are provided. The head " 19 ", is therefore, purely a transfer head. The net total of the major head " 68 ", after the deductions above referred to have been made, represents that

portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

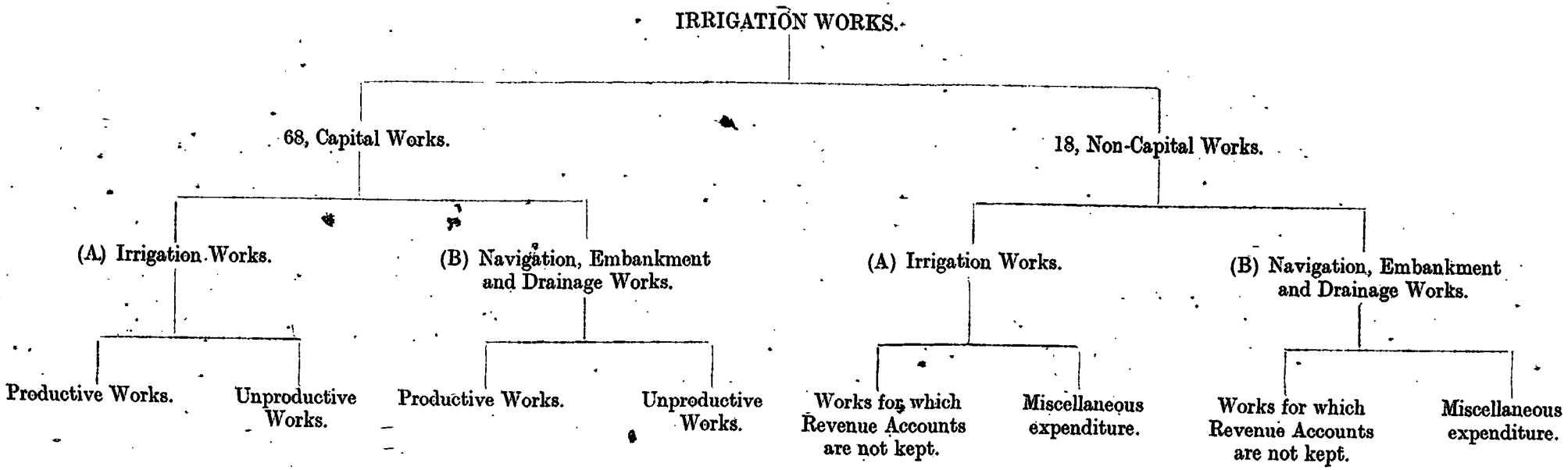
48. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept ", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 68 " mentioned above.

49. In the budget estimates of revenue for Irrigation Works under the above mentioned head " XVII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated NET revenue, as the essential matter financial is the net, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure, they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

50. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XVII " before the net revenue is shown and that is the " refunds of revenue ".

51. The interest on capital expenditure met from ordinary revenues is shown under the head " 17—Interest on works for which Capital Accounts are kept ".

52. With reference to the second division of irrigation works, viz., works for which *capital accounts are not kept*, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head "18—Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of quasi-commercial works, and, therefore, they are shown under the expenditure head " 18 ". The only comparison here possible is that between the gross revenue (shown under revenue head XVIII) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 18 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 68 " for capital works, to deduct at the foot of the account of the major head " 18 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head "18 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head "XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.



Definitions 1.—"*Capital Works*" are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head '68" and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head 'XVII'.

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head '18'. Any revenue realised from them is credited to the head 'XVIII'.

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

53. Cultivation in this Presidency depends chiefly upon rainfall and advantage is taken of irrigation mainly for growing valuable crops (i.e. sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

Works in operation.

54. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851–52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

55. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874–75.

56. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873–74 respectively and about 13½ and 13¼ lakhs of rupees respectively have been spent on them.

57. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal, in Poona District, receives its supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

58. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

59. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 105 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

60. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara River at Bhandardara, (*ii*) a pick-up weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as "Wilson Dam".

In addition to the above schemes there are many other small canals and tanks which collectively irrigate large areas of lands.

Works under Construction.

61. The Nira Right Bank Canal Project and the project for remodelling the Nira Left Bank Canal are the only two important schemes under construction at present. The Nira Right Bank Canal Project will, when completed, be the largest work of the kind in the Deccan. It comprises the construction of the

Nira Right Bank Canal, 106½ miles in length, passing through Satara and Sholapur Districts and Phaltan State, and a large dam at Bhatgar on the Yelwandi River, known as the Lloyd Dam, which has been built to replace the old one mentioned above under the Nira Left Bank Canal, to increase the storage supply for both the canals, viz., the old Nira Left Bank Canal and the new Nira Right Bank Canal. Work on the construction of the new dam has been finished and that on the canal is approaching completion. Irrigation commenced under the new canal with effect from the year 1924–25. The sanction in the year 1924 to the work of remodelling the Nira Left Bank Canal and to the construction of a new dam at Vir marks the final stage of the series of schemes proposed for the complete development of irrigation in the Nira Valley. The scheme for remodelling the Nira Left Bank Canal will enable to irrigate an additional area of 19,000 acres. The construction of the Vir Dam, estimated to cost about a crore of rupees, has, however, now been abandoned as it is considered that by the economical distribution of the available quantity of water the existing storage at Bhatgar will be sufficient to meet all the irrigational requirements in the Nira Valley both on the old Nira Left Bank Canal and the new Right Bank Canal. The Nira Right Bank Canal Project and the project for remodelling of the Nira Left Bank Canal are estimated to cost Rs. 520·66 lakhs including direct and indirect charges and an expenditure of about Rs. 487·66 lakhs has been incurred to the end of 1935–36. The expenditure in 1936–37 was about Rs. 2·65 lakhs.

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XVII, Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

62. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz. (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale proceeds of water supplied for irrigational and non-irrigational purposes, the sale proceeds from canal plantations and other canal produce (e.g., wood and grass), etc., while the latter head (*b*) represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above (which total receipts are termed "gross revenue") in order to show the "net revenue" earned.

63. The figures of revenue for the years 1935–36 and 1936–37 and the budget estimate for the year 1937–38 are shown below :—

	1935–36.	1936–37.	Budget Estimate, 1937–38.
Direct receipts	27,45	27,65	28,06
Portion of land revenue due to irrigation ..	22	23	22
Gross Revenue	27,67	27,88	28,28
Deduct—Working Expenses*	—16,53	—15,03	—13,87
Net revenue ..	11,14	12,85	14,41

In comparison with the figures for 1935–36 and 1936–37, the budget estimate of gross revenue for 1937–38 shows an increase of 61 and 40 respectively. The increase is due to the advent of the sugar factories.

In comparison with the figures for 1935–36 and 1936–37, the estimate of "Working Expenses" for 1937–38 shows a fall of 2,66 and 1,16 respectively. The decrease is partly due to the reduction in the share of establishment charges calculated on a *pro-rata* basis debitable to this head and partly to a reduction in the amount provided for expenditure on repairs to irrigation works this year.

64. The provision for 1937–38 under the head XVII—Working Expenses has been distributed as under :—

	Voted.	*Charged.*	Total.
Works	1,61	....	1,61
Repairs	5,76	....	5,76
Establishment—			
Ordinary on *pro-rata* basis	2,63	*70*	3,33
Special	2,79	....	2,79
Pensionary charges	21	*6*	27
Tools and Plant (Ordinary)	11	....	11
Total ..	13,11	*76*	13,87

*

	1935-36	1936-37	1937-38
Charged ..	*1,22*	*95*	*76*
Voted ..	15,31	14,08	13,11

For the purpose of obtaining the vote of the Legislative Assembly, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 50—Civil Works " *vide* " Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges ". Accordingly out of the total votable amount under the head " XVII ", the provisions of 2,63 and 11 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head " 50—Civil Works " (Demand No. 23) and the residue viz., 10,37 has been included in Demand No. 8, Irrigation.

XVIII, Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
	7,24	7,52	7,08

65. The increase of 28 in the figure for 1936-37 compared with that for 1935-36 is due to the increase in the portion of land revenue due to irrigation partially counterbalanced by a reduction under water rates. The decrease of 44 in the 1937-38 estimate compared with the 1936-37 figure is mainly under the portion of land revenue due to irrigation for which the estimate for 1937-38 has been based on the 1935-36 figure.

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

—	1936–37.	Budget Estimate, 1937–38.
Interest on capital outlay on Irrigation Works—*Charged* ..	*41,89*	*42,03*

66. Under Rule 24 of the Devolution Rules under the Government of India Act, 1919, the capital sum spent upon the construction of productive and unproductive irrigation works, and of other works financed from loan funds was treated as an advance made to the Local Government from the revenues of India. This advance carried interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916–17, and at 5·1979 per cent. per annum in the case of outlay incurred from 1917–18 to 1920–21. It is estimated that the amount to be repaid on account of this debt on 31st March 1937 under the financial settlement following the Niemeyer Report will be 4,17,09 (see paragraph 80). Since 1921–22 capital expenditure on irrigation has been met from loans raised for general purposes and the amount of interest payable on these loans is also provided under the same head. The repayment of the old debt referred to above or of the subsequent borrowings do not affect the head "17—Interest" which is merely a *pro forma* head to indicate the interest liabilities on irrigation capital met from revenues, the credit of the amount shown as expenditure under this head being taken by deducting the same amount from the expenditure shown under the head "22—Interest".

The figure for 1936–37 and the budget estimate for 1937–38 are framed as follows :—

—	1936–37.	Budget Estimate, 1937–38.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17 ..	16,40	16,40
(2) Interest charges at 4·98 per cent. on capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21 ..	6,23	6,23
(3) Interest charges at 3·3252 per cent. on capital outlay of 84,69 on Minor Works now brought under "68, Capital Works" to the end of 1916–17	2,81	2,81
(4) Interest charges at 4·98 per cent. on capital outlay of 3,24,26 on Irrigation Works from 1917–18 to 1934–35	16,15	16,15
(5) Interest charges at 4·98 per cent. on the capital outlay of 4,46 on Irrigation Works in 1935–36	22	22
(6) Interest charges at 4·98 per cent. on half the estimated capital outlay of 3,25 on Irrigation Works in 1936–37	8	....
(7) Interest charges at 4·98 per cent. on the estimated capital outlay of 3,25 on Irrigation Works in 1936–37	....	16
(8) Interest charges at 4·98 per cent. on half the estimated capital outlay of 2,52 on Irrigation Works in 1937–38	....	6
Total ..	41,89	42,03

18, Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure.

	1935–36.	1936–37.	Budget Estimate, 1937–38.
Gross expenditure	4,60	4,42	3,71
Deduct—Amount financed from the Famine Relief Fund	....	....	....
Net amount charged to ordinary revenue ..	4,60	4,42	3,71
Charged ..	*30*	*21*	*14*
Voted ..	4,30	4,21	3,57

67. In comparison with the figures for 1935–36 and 1936–37 the budget estimate for the current year shows a decrease of 89 and 71 respectively. This is mainly due to a reduction in the share of ordinary establishment charges calculated on a *pro rata* basis debitable to this head.

68. The budget estimate for 1937–38 has been distributed as under :—

	Voted.	*Charged*	Total.
Works	....	....	....
Extensions and Improvements	21	....	21
Other charges	....	....	....
Repairs	2,41	....	2,41
Establishment—			
Ordinary on *pro rata* basis	47	13	60
Special	37	....	37
Pensionary charges	4	1	5
Tools and Plant (Ordinary)	4	....	4
Grants-in-aid	3	....	3
	3,57	14	3,71

As explained in the last paragraph under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50, Civil Works". Out of the total votable amount of 3,57 the provisions of 47 and 4 for ordinary establishment and tools and plant charges respectively have therefore been included in the demand under the head "50, Civil Works" (Demand No. 23) and the residue, viz. 3,06, has been included in Demand No. 8, Irrigation.

18, Other Revenue Expenditure financed from Ordinary Revenues—A-Irrigation Works—Civil—Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Grants for minor irrigation works (including maintenance and repairs)	56	98	62
Deduct—Amount financed from the Famine Relief Fund	—54	....	....
	2	98	62
Charged ..	....	*1*	....
Voted ..	2.	97	62

69. The increase of 42 in the gross figure for 1936-37 compared with that for 1935-36 is due mainly to minor Irrigation works undertaken as scarcity works in the Panch Mahals district. No part of the expenditure in 1936-37 was met from the Famine Relief Fund.

70. The 1937-38 estimate of 62 is made up as follows :—

(*a*) *Maintenance and Repairs.*

Grants for repairs to minor irrigation works in charge of the Revenue Department :—		
Northern Division	11	
Southern Division	..	20
Central Division	9	

(*b*) *Works.*

Works in progress	27	
Repairs	13	40
Establishment, pensionary and tools and plant charges		2

(*c*) *Establishment.*

Special survey establishment	
Total ..	62

This figure shows slight variation from the gross figure of 1935-36, and calls for no remarks.

18 (1), Other Revenue Expenditure financed from Famine Relief Fund.

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
18, Other Revenue Expenditure financed from Ordinary Revenues—(Public Works)	....	....	....
Do. (Civil)	54	....	....
Total ..	54	....	....
Charged ..	*3*	....	....
Voted ..	51	....	....

71. This head shows the expenditure, provided from the Famine Relief Fund, on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "18, Other Revenue Expenditure financed from Ordinary Revenues," without reference to the source from which the funds are provided and the amount financed from the Famine Relief Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "18" is booked, without details, under this major head. No amount is available for withdrawal in the last and the current years from the Famine Relief Fund for expenditure on such works.

19, Construction of Irrigation, Navigation, Embankment and Drainage Works.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
B. Financed from ordinary revenue (Voted) ..	....	....	1

72. See paragraph 47 of the Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1937–38 corresponds with the deduct entry under " 68—Construction of Irrigation, Navigation, Embankment and Drainage Works " at page 332 of the civil budget estimates. It is on account of maintenance of Victoria Tank in the Poona Irrigation Division for which expenditure was in previous years debited to " 68 " but is correctly debitable to " 19 ".

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XX and 22, Interest.

Revenue.

——	1936-37.	Budget Estimate, 1937-38.
(1) Interest on loans to Presidency Corporations	84,96	67,69
(2) Interest on other loans and advances by the Provincial Government	7,78	7,19
(3) Interest on arrears of revenue	50	50
(4) Miscellaneous	14	6
	93,38	75,44
(5) *Deduct*—Refunds	—2	—2
Total ..	93,36	75,42

Expenditure.

——	1936-37.	Budget Estimate, 1937-38.
A—Interest on ordinary debt.		
(1) Discount on Treasury Bills	....	17
(2) Interest on expired loans	63	....
(3) Management of debt	1	....
(4) Brokerage, Commission, etc.		
(5) Interest on consolidated debt	1,18,86	1,00,53
(6) Interest on loans to Presidency Corporations excluding those included in the consolidated debt	70,87	53,35
	1,90,37	1,54,05
B—Interest on Unfunded Debt.		
(7) State Provident Funds	....	14,17
C—Interest on other Obligations.		
(8) Interest on Charitable and other Funds	....	45
Total ..	1,90,37	1,68,67
(9) *Deduct*—Interest transferred to " 10, Forest "	—95	....
(10) *Deduct*—Interest on Irrigation Works, transferred to " 17, Interest "	—41,89	—42,03
(11) *Deduct*—Interest on commercial undertakings	—9	—9
(12) *Deduct*—Interest portion of equated payment on account of commuted value of pensions	—3,52	—3,66
Net Total—*Charged* ..	*1,43,92*	*1,22,89*

Revenue.

73. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local bodies, Presidency Corporations, etc.) is credited to " XX, Interest ".

74. (1) *Interest on loans to the Presidency Corporations.*—The decrease of 17,27 in the current year's budget compared with the last year's figure is due to

the transfer to the Government of India on 31st March 1937 of the outstandings of the Bombay Port Trust loans, and to the reduction in the previous advances outstanding with the Bombay Municipality.

75. (2) *Interest on other loans and advances by the Provincial Government.*—The decrease of 59 in the current year's estimate compared with the figure for 1936–37 is due to reduction in the advances outstanding with municipalities, etc.

76. (3) *Miscellaneous.*—The estimates under this item are of a fluctuating nature and are based on the past and current actuals.

Expenditure.

77. The following charges are debited to the head " 22, Interest on debt and other obligations " :—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans and the charges for management, brokerage, commission and advertisement, etc., in respect of such debt.

(*b*) Interest payable to the Central Government on advances taken from them.

(*c*) Interest on the balances in the Provident Funds and educational and charitable funds which have been decentralised.

Credit is given to this head under the divisions :—

(*i*) " *Deduct*—Interest transferred to Forest Department " for the amount shown as expenditure under the head " 10, Forest ".

(*ii*) " *Deduct*—Interest on irrigation works ", transferred to the head " 17, Interest on works for which capital accounts are kept ".

(*iii*) "*Deduct*—Interest on commercial undertakings (Dapuri Workshops)".

(*iv*) " *Deduct*—Interest portion of equated payments out of revenue " provided under " 55, Superannuation, Allowances, etc. in respect of the commuted value of pensions ".

78. (1) *Discount on Treasury Bills.*—As a consequence of provincial autonomy, provincial Governments are themselves responsible for their ways and means operations and not the Central Government as hitherto. Treasury Bills are to be issued for the first time this year to meet temporary deficiencies in the capital and debt sections.

79. (2) *Interest on expired loans.*—The 1936–37 figure represents the unclaimed interest payable on the outstanding Bombay Development loan. It is expected that no interest will be payable on that account in 1937–38.

80. (5) *Interest on the consolidated debt.*—On the introduction of provincial autonomy certain balances of a provincial character hitherto banked with the Government of India will be transferred to the Bombay Government. The following statement shows the estimated amounts of these decentralised balances :—

Endowments	9,12
Savings Bank deposits (Provident Funds)	3,40,50
Deposits of Local Funds	36,62
Civil Deposits	95,72
Advances Repayable	5
Total, Credit balance	4,82,01
Deduct—Credits for loans owed to the Government of India and to be transferred to Bombay	—20,92
Net Balance	4,61,09
Minimum balance to be kept in the treasuries and the Reserve Bank	—44,00
Balance available for cancelling old irrigation debt ..	4,17,09

* Made up for the most part as follows :—

Vehar Water Works	13·3 lakhs.
Loans to Government servants	3 „
Advances	4 „

The Bombay share of the old irrigation debt was 6,15,64 out of which an amount of 4,17,09 is expected to be repaid from the decentralised balances mentioned above. The balance of that debt and other subsequent borrowings will be consolidated. The amount of the consolidated debt and the interest thereon will be as shown below :—

Head.	Debt outstanding on 1st April 1937.	Rate of interest.	Annual interest charges (during 1937–38).	Average flat rate of interest.
		Per cent.		Per cent.
I. Old irrigation debt less balance of 4,17,09 available on decentralisation	1,98,55	3·7	7,36	3·7
II. Debt of Government incurred from 1921–22	16,27,77	Varying rates.	80,88	4·97
III. Three long dated loans of the Bombay Municipal Corporation for its improvement purpose—				
(*a*) 1931–32	34,24	4¼	1,46	....
(*b*) 1932–33	7,86	5½	43	....
(*c*) 1935–36	3,70,24	3¼	12,03	....
IV. Total of III	4,12,34	....	13,92	3·38
Grand Total of I, II and IV or the consolidated debt	22,38,66	....	1,02,16	4·56

In accordance with paragraph 12 (*e*) of the Government of India Resolution on the Niemeyer Report printed at pages 570–577 of the *Bombay Government Gazette*, Part I, dated 1st April 1937, the rates will be rounded down to the next lower quarter per cent. The rate on the consolidated debt will therefore be 4·5 per cent.

81. The reduction of 18,33 in the estimate for 1937–38 compared with the figure for 1936–37 is due to an amount of 4,17,09 out of the old irrigation debt having been repaid from decentralised balances on 31st March 1937 (13,91) and to the average of the rates in force in 1936–37 on loans taken by Government from 1921–22 being higher than the rate of interest payable in 1937–38 on the consolidated loan (8,85) counterbalanced by an increase (4,43) due mainly to the inclusion in the consolidated debt of the three long dated loans of the Bombay Municipal Corporation.

82. (6) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 17,52 in the estimate for the current year compared with the figure for 1936–37 is due to the outstanding loans of the Bombay Port Trust having been taken over by the Government of India on 31st March 1937 (15,49) and to the repayments made in 1936–37 (2,03).

83. (7) and (8) *Interest on Unfunded Debt, State Provident Funds and Interest on Charitable and other Funds.*—The 1937–38 estimates are on account of new liabilities as a result of decentralisation of balances mentioned in paragraph 80.

84. (9) *Deduct—Interest transferred to "10, Forest".*—As forest accounts are not maintained on a commercial basis Government have, with effect from 1937–38, decided not to debit interest on Forest Capital Outlay to "10, Forest".

85. (10) *Deduct—Interest on irrigation works transferred to " 17, Interest ".*—The figures are explained under " 17, Interest on works for which capital accounts are kept ".

86. (12) *Deduct—Interest portion of equated payment on account of commuted value of pensions.*—See paragraph 257 under " 83—Payments of commuted value of pensions ".

23, Appropriation for Reduction or Avoidance of Debt.

Expenditure.

	1936–37.	Budget Estimate, 1937–38.
(A) Other Appropriations	18,25	15,89
(B) Transfers—*Deduct*	....	—10,93
Total—*Charged* ..	*18,25*	*4,96*

87. The minor head " Other Appropriations " is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds. The consolidated debt mentioned in paragraph 80 under the head " 22 " will now be repaid by half-yearly equated instalments of principal and interest in 45 years. The principal portion thereof is debited to the head " 23 ".

88. The budget estimate of 15,89 for the current year has been worked out on this basis. The decrease of 2,36 in the current year's estimate compared with the figure for the last year is due to a reduction of 7,20 in repayment charges as a result of the weighted average of the periods on which repayment of loans was calculated in 1936–37 being lower than the period adopted for the repayment of the consolidated debt in 1937–38, counterbalanced by increased provision of 4,84 required under this head in 1937–38 for repayment of the outstandings of the old irrigation debt, loans borrowed for commuted value of pensions, and for payments to retrenched personnel, and the long dated loans of the Bombay Municipal Corporation, on account of their inclusion in the consolidated debt.

89. *Transfers—Deduct.*—Loans have been utilised for expenditure under " 83—Payments of commuted value of pensions " and " 85—Payments to Retrenched Personnel". The expenditure debited to "83" is being written back to revenue by equated instalments of principal and interest over a period of 15 years by debit to " 55 " and by credit of the principal portion to the capital head " 83 " and of the interest portion to " 22 ". The expenditure under " 85 " is being written back to revenue by equal instalments of principal over periods of five years by debit to " 55 " and credit to " 85 ". The inclusion of the loan utilised for expenditure under " 83 " and " 85 " in the consolidated debt results in the provision for the repayment of these loans under " 23 " also. In order to minimise the effect of this double debit under revenue section, i.e., under " 23 " and " 55 " an adjustment entry is made whereby an amount equal to the instalment of principal appearing under the heads " 83 " and " 85 " is debited to the head " Miscellaneous Government Account " under " Debt, Deposits and Advances " section with a corresponding credit by a deduct entry under " 23 ". A similar adjustment is also made to utilise the principal portions of the equated instalments paid by the Bombay Municipal Corporation towards repayment of its loans included in the consolidated debt as they are credited in the first instance under the head " Loans and Advances by the Provincial Government " (Receipt side) in the Debt, Deposits, Advances and Remittances section.

25, General Administration.

Expenditure.

	1935-36.	1936-37.	Budget Estimate, 1937-38.
A—Heads of Provinces.			
Salary of the Governor	1,19	1,20	1,20
Sumptuary allowance of the Governor	25	25	25
Staff and Household of the Governor	4,39	4,27	4,69
Secretarial staff of the Governor	72	66	92
Expenditure from Contract allowance	1,08	1,08	1,08
Tour expenses	1,04	92	92
Ministers	2,35	2,41	3,12
Total, Heads of Provinces ..	11,02	10,79	12,18
B—Legislative Bodies.			
Provincial Legislative Assembly	2,15	1,45	2,82
Provincial Legislative Council	..	..	61
Elections for Legislatures	1,37	5,63	3
Total, Legislative Bodies ..	3,52	7,08	3,46
C—Secretariat and Headquarters Establishments.			
Civil Secretariat	15,74	15,54	16,58
Public Service Commission	..	..	88
Director of Land Records	10	33	33
Local Fund Audit Establishment	2,11	2,11	2,09
Total, Secretariat and Headquarters Establishments ..	17,95	17,98	19,88
D—Commissioners.			
Commissioners	3,08	3,00	3,07
Total, Commissioners ..	3,08	3,00	3,07
Carried over ..	35,57	38,85	38,59

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Brought forward ..	35,57	38,85	38,59
E—District Administration.			
General Establishments	7,88	8,00	7,70
Sub-Divisional Establishments	19,88	20,23	20,05
Other Establishments	34,05	34,32	34,20
Total, District Administration ..	61,81	62,55	61,95
F—Miscellaneous			
Discretionary grants by Heads of Provinces, etc. ..	25	25	25
Miscellaneous	..	..	1
Total, Miscellaneous ..	25	25	26
Charges in England—			
Secretary of State for India	17	37	51
High Commissioner for India	4,07	4,08	2,96
Total, Charges in England ..	4,24	4,45	3,47
Grand Total ..	1,01,87	1,06,10	1,04,27
Charged ..	*23,79*	*23,17*	*24,81*
Voted ..	78,08	82,93	79,46

90. *Staff and Household of the Governor.*—The increase in the budget estimate of 1937-38 over the figures for 1935-36 and 1936-37 is mainly due to the provision of 30 made in the current year for the purchase of motor cars for the new Governor. The decrease in the figure for 1936-37 compared with that for 1935-36 was mainly due to less expenditure having been incurred on the furnishings of Government houses in that year.

91. *Secretarial Staff of the Governor.*—This minor head records the expenditure on the Private Secretary to His Excellency the Governor and his establishment of past years. The decrease in 1936-37 compared with the figure for 1935-36 was due to less expenditure on the pay of establishment and contingencies in 1936-37. The increase in the budget estimate of 1937-38 is mainly under pay of officers due to higher rate of pay drawn by the Secretary to the Governor, the addition of a new post of Assistant Secretary and the grant of special pay to an A.D.C. for assisting the Governor's Secretary.

92. *Tour expenses.*—The increase in expenditure in 1935-36 was due to more extensive touring that year.

93. *Ministers.*—The increase of 6 in the figure for 1936-37 over that for 1935-36 was mainly due to extensive touring by the Ministers. The large increase in the budget estimate for 1937-38 is due to the extra provision for pay and travelling allowance of the additional Ministers and inclusion of the provision for the establishments of all the Ministers for 11 months of the current year under this minor head.

94. *Provincial Legislative Assembly.*—This corresponds to the Bombay Legislative Council of the past years. The reduction of 70 in the figure for 1936-37 compared with that for 1935-36 was due to there being no session of the Legislative Council in February and March 1937. The increase in the budget estimate of 1937-38 is due to the creation of the post of an Assistant Secretary, increase in the establishment required for the Assembly Office, additional provision for travelling allowance in view of the considerable increase in the number of M. L. A.s and additional provision for the purchase of books for the library and furniture.

95. *Provincial Legislative Council.*—The budget estimate for 1937-38 provides for the Upper Chamber set up by the new constitution.

96. *Elections for Legislatures.*—The figure of 1,37 for 1935-36 represents the expenditure incurred in that year on the preparation of the preliminary electoral rolls for the enlarged legislatures under the new constitution. The figure of 5,63 for 1936-37 was the anticipated expenditure for the preparation of rolls for, and holding of primary and secondary elections to, the two Chambers of Legislatures under the new constitution. The budget estimate of 1937-38 includes a provision of 3 for bye-elections.

97. *Civil Secretariat.*—The decrease in the figure for 1936-37 compared with that of 1935-36 was mainly under "Pay of Officers" and "Pay of Establishment" in the Legal Department due to changes in the personnel of officers and grant of more leave to establishment in 1935-36. The large increase in the budget estimate of 1937-38 is due to the additional establishments sanctioned in certain Secretariat Departments owing to the introduction of provincial autonomy. The increase mainly occurs in the following Departments :—

(*a*) Political and Reforms Department.	+ 67	Addition of a temporary post of Deputy Secretary, increase in the establishment, increase in provision for Reforms Office, provision for move to Poona during the Assembly session counterbalanced by saving resulting from the holding in abeyance of the post of the Assistant Reforms Officer.
(*b*) Finance Department.	+ 47	Mainly additional establishment in connection with resource and manuals work and for the improvement of the accounting and financial organisation of the High Court, expenditure on the continuance of the temporary establishment for budget work in 1937-38 and provision for move to Poona during the Assembly session.
(*c*) Legal Department	+ 39	Mainly addition of a temporary post of Assistant Legal Remembrancer, increase in the establishment and deputation of an officer for legal training under the Government of India.
	153	

It is counterbalanced by decrease under :—

(*d*) Separate Department.	— 27	Due to the transfer of the provision for the establishments of Ministers for 11 months of 1937-38 from this sub-head to the minor head "Ministers".
(*e*) Publicity Office and Translators Department.	— 12	Due to the reduction in the pay of the Oriental Translator and his First Assistant consequent on the lowering of the status of the two posts.
	— 39	

98. *Public Service Commission.*—The budget estimate of 1937-38 provides for this Commission set up by the new constitution.

99. *Director of Land Records.*—The post of the Director of Land Records was revived with effect from 14th November 1935. The low figure for 1935-36 is

due to the fact that the expenditure on the Director and his establishment during 1935-36 was for about four months only.

100. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the Central head "26, Audit" under which the details will be found.

101. *Commissioners.*—The decrease in the figure for 1936-37 compared with that for 1935-36 was due to changes of incumbents. The increase in the budget estimate of 1937-38 over the figure for 1936-37 is due principally to the special pay of Rs. 300 per mensem granted to each Commissioner for doing additional work as member of the Bombay Revenue Tribunal.

102. *District Administration.*—The increase in the figure for 1936-37 over that of 1935-36 was mainly under "Pay of Establishment" and "Allowances". The increase was mainly due to the absence of emergency pay cut in 1936-37 (while there was such a cut for one month in 1935-36), higher leave charges owing to leave having been sanctioned to a greater extent in 1936-37, increased expenditure on travelling allowance due to the scarcity conditions prevailing in parts of the Presidency and greater number of transfers, and payment of arrears of cash allowance. The budget figure is in keeping with the actuals of 1935-36 and the small increase is due to increments in pay.

103. *Charges in England*—(1) *Secretary of State for India.*—The increase in the figure of 1936-37 over that for 1935-36 was due to the higher expenditure on leave salaries and deputation pay in 1936-37. The increase in the budget estimate for 1937-38 over the figure for 1936-37 is due to the extra provision for equipment and travelling allowance of the new Governor partly counterbalanced by reduced provision for leave salaries.

(2) *High Commissioner for India.*—The reduction in the budget estimate for 1937-38 compared with the figures for 1935-36 and 1936-37 is mainly under leave salaries and deputation pay owing to the anticipation that a smaller number of officers will proceed on leave to England in the current year.

XXI and 27, Administration of Justice.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Sale-proceeds of unclaimed and escheated property ..	31	48	30
Court-fees realised in cash	78	65	61
General fees, fines and forfeitures	10,67	10,00	10,48
Pleadership and Mukhtearship examination fees ..	17	16	16
Miscellaneous fees and fines	4,89	4,58	4,73
Miscellaneous	60	81	47
Recoveries of overpayments	5	3	3
Collection of payments for services rendered	18	14	27
Total ..	17,65	16,85	17,05
Deduct—Refunds ..	—1,13	—1,24	—76
Total ..	16,52	15,61	16,29

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
High Court	14,19	14,71	15,32
Law Officers	3,24	3,34	3,26
Administrator General and Official Trustee	43	1,09	51
Coroner's Court	13	13	13
Presidency Magistrates' Courts	2,68	2,77	2,43
Civil and Sessions Courts	31,44	31,57	31,30
Courts of Small Causes	3,94	3,98	3,85
Criminal Courts	3,68	3,81	3,76
Pleadership and Mukhtearship Examination charges ..	4	4	4
Charges in England	1,30	1,14	1,92
Loss or Gain by Exchange	—1	..	...
Total ..	61,06	62,58	62,52
Charged ..	*17,20*	*17,72*	*19,67*
Voted ..	43,86	44,86	42,85

Revenue.

104. The decrease in 1936-37 and 1937-38 compared with the figure for 1935-36 is due to a reduction in the number of suits filed in civil courts owing to the slump in trade. The decrease under "General fees, fines and forfeitures" and "Miscellaneous fees and fines" in 1936-37 as compared with 1935-36 is mainly due to the number of cases in which magisterial fines were imposed being less than in the previous year and to less receipts from fees in the office of the Court Receiver and Liquidator, High Court, Bombay, due to a fall in the number of estates managed by him. The budget estimate for 1937-38 is based on past actuals and takes into account normal receipts.

The decrease in the budget estimate for the current year under the head "Refunds" as compared with the figures for 1935-36 and for 1936-37 is due to the fact that there were unusual items of refunds in those years.

Expenditure.

105. *High Court.*—The increase in the budget estimate for 1937-38 compared with the year 1935-36 is due to the creation of two temporary appointments of Additional High Court Judges with the necessary staff for a period of two years from 2nd November 1936. The figure for 1936-37 includes expenditure for four months for the two High Court Judges and their staff.

106. *Administrator General and Official Trustee.*—The increase in the budget estimate for 1937-38 as compared with the figure for 1935-36 is due to a revised scale of Rs. 1,750—100—2,250 having been fixed for the post of Administrator General and Official Trustee on its separation from the posts of the Registrar of Companies and Registrar of Firms, with which it was combined till August 1935. A contribution of Rs. 950 per mensem only was being paid by the Government of Bombay for this post until it was separated.

The figure for 1936-37 includes payments of Rs. 35,000 and Rs. 25,000 made by Government to enable the Administrator General and Official Trustee to repay advances made by him to two estates under his charge which had become irrecoverable on account of their insolvent condition.

107. *Presidency Magistrates' Courts.*—The decrease in the budget estimate for 1937-38 as compared with the figures for 1935-36 and 1936-37 is mainly due to provision having been made in the budget estimate for 1937-38 for the appointment of an Additional Presidency Magistrate up to 1st June 1937 only, while in the year 1936-37 there were two Additional Presidency Magistrates, one for the whole year and another for a period of about six months for the trial of communists and riot cases. In 1935-36 also, there was one Additional Presidency Magistrate for the whole year. The decrease is also due to the retirement of two senior officers and appointment of new entrants on revised scales of pay in the consequent vacancies.

108. *Civil and Sessions Courts.*—The decrease in the budget estimate for 1937-38 as compared with the figures for 1935-36 and 1936-37 is due to less provision having been made for "Pay of Officers" under the heads "District Judges" and "Subordinate Judges" after taking into consideration past actuals and the fact that revised scales of pay will apply to new entrants. This decrease is partly counterbalanced by the revival of four posts of subordinate judges held in abeyance and by the additional establishment sanctioned on the reopening of the subordinate judge's court at Tasgaon.

109. *Courts of Small Causes.*—The decrease in the budget estimate for 1937-38 as compared with the figures for 1935-36 and 1936-37 is chiefly due to the retirement of two senior officers and the appointment of new entrants in the consequent vacancies on revised scales of pay.

110. *Charges in England.*—More officers are expected to be on leave in 1937-38 as compared with 1935-36 and 1936-37 which accounts for the increase in that year.

XXII and 28, Jails and Convict Settlements.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Jails	1,29	2,09	2,02
Jail Manufactures	2,63	2,65	2,69
Recoveries of overpayments	2	1	1
Collection of payments for services rendered	1	..	1
Receipts in England	1	..	..
Total ..	3,96	4,75	4,73
Deduct—Refunds	—1	—1	—1
Total ..	3,95	4,74	4,72

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Jails	14,72	15,25	15,05
Jail Manufactures	1,63	1,75	1,58
Works	..	13	14
Charges in England	60	56	30
Total ..	16,95	17,69	17,07
Charged ..	*1,29*	*1,33*	*1,20*
Voted ..	15,66	16,36	15,87

Revenue.

111. *Jails.*—The increase in 1936-37 and 1937-38 compared with 1935-36 is mainly due to the recovery from the Sind Government of maintenance charges of their prisoners in Bombay jails.

Expenditure.

112. *Jails.*—The increase in the year 1936-37 compared with 1935-36 is mainly due to provision being made in 1936-37 for current repairs to jail buildings and for additional clothing to replace prisoners' old clothing. The decrease in 1937-38 compared with 1936-37 is mainly due to less provision being made owing to decline in jail population.

113. *Jail Manufactures.*—The increase in 1936-37 over 1935-36 is due to larger supply of furniture, chappals and textile articles to Government Departments, manufacture of umbrellas and purchase of sewing machines for the Borstal school. The decrease in 1937-38 compared with 1936-37 is due to less provision for jail made articles as demand from the general public is decreasing.

114. *Charges in England.*—The decrease in 1937-38 compared with 1936-37 is due to fewer officers going on leave in England.

XXIII and 29, Police.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Contributions for Railway Police	1,71	1,72	4,05
Police supplied to public departments, private companies, etc.	5	7	5
Recoveries on account of Presidency Police	3,41	3,40	3,40
Cash receipts under the Arms Act	36	36	36
Fees, fines and forfeitures	62	71	71
Recoveries of overpayments	8	7	7
Collection of payments for services rendered ..	7	37	39
Miscellaneous	18	19	19
Receipts in England	3	..	..
Total ..	6,51	6,89	9,22
Deduct—Refunds	—1	—1	—1
Total ..	6,50	6,88	9,21

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Presidency Police	37,48	38,67	38,24
Superintendence	2,15	2,10	2,11
District Executive Force	83,24	83,11	82,47
Police Training School	1,40	1,52	1,70
Special Police	4	4	4
Railway Police	8,69	8,66	8,69
Criminal Investigation Department	5,79	6,02	5,85
Charges in England	2,54	2,78	3,23
Loss or gain by exchange	—1	—1	....
Total ..	1,41,32	1,42,89	1,42,33
Charged ..	*9,08*	*8,59*	*9,35*
Voted ..	1,32,24	1,34,30	1,32,98

Revenue.

115. The increase in the budget estimate for 1937-38 over the figures for 1935-36 and 1936-37 under the minor head "Contributions for Railway Police" is due to the additional provision made in the budget for 1937-38 for the contribution on account of the cost of order police on the G. I. P. and M. & S. M. Railways, which is to be recovered from 1st April 1937 from the Railway Board. The increase in the figure for 1936-37 and the budget estimate of 1937-38 over the figure for 1935-36 under the minor head "Fees, fines and forfeitures" is mainly due to the receipt of tuition fees on account of Sind students for their training for the course of Sub-Inspector of Police in the Police Training School, Nasik, owing to the separation of Sind from the Bombay Presidency from 1st April 1936. The increase in the figure for 1936-37 and the budget estimate of 1937-38 over the figure for 1935-36 under the minor head "Collection of payments for services rendered" is chiefly due to the receipts on account of leave and passage contribution for the officers of the joint cadre of the Indian Police serving in Sind.

Expenditure.

116. *Presidency Police.*—The increase in the figure for 1936-37 over the figure for 1935-36 is partly due to the increase in the strength of the Bombay City Police force and the clerical establishment of the Commissioner of Police, Bombay, sanctioned in the year 1936-37 and partly to the non-recurring expenditure incurred (*a*) in connection with the communal riot in Bombay City in the year 1936, (*b*) on heavy repairs made to Police chowkies in Bombay City, (*c*) on the installation of a wireless set in the Head Police Office, Bombay, and (*d*) on the purchase of a new engine for a motor boat and fire extinguishers for the Bombay Harbour Police. The increase in the budget estimate for 1937-38 over the figure for 1935-36 is mainly due to the increase in the strength of the Bombay City Police force and the clerical establishment of the Commissioner of Police, Bombay, sanctioned in the year 1936-37 and the provision for three additional Sergeants in the traffic control section of the Bombay City Police in the current year.

117. *District Executive Force.*—The decrease in the figure for 1936-37 as compared with the figure for 1935-36 is mainly due to less expenditure under "Pay of Officers" and "Pay of Establishment" in 1936-37. This decrease was, however, partially counterbalanced by more expenditure incurred under "Allowances and Honoraria, etc." due to (*a*) travelling allowance of police officers and men deputed to Poona and Bombay on riot duty, (*b*) escort by police parties of certain districts of prisoners to Karachi owing to the riots in Bombay City and (*c*) deputation of police officers and men at the session of the Indian National Congress held at Faizpur in the East Khandesh District in December 1936. The decrease in the budget estimate for 1937-38 as compared with the figure for 1936-37 is chiefly due to smaller provisions made in the budget for 1937-38 under (1) "Pay of Officers" owing to changes in the personnel of officers, (2) "Pay of Establishment" owing to reduction in the Police force in certain districts and revised rates of pay of clerical staff and menials and (3) "Allowances and Honoraria, etc.".

The budget estimate for 1937-38 includes provision for the temporary additional staff of one Sub-Inspector, two head constables and two constables for the Local Intelligence Branch created in the Bombay Suburban District for the first time in the year 1930-31 owing to the high criminality of that District, and since continued from year to year.

118. *Police Training School.*—The increase in the figure for 1936-37 over the figure for 1935-36 is mainly due to the expenditure incurred for the full year 1936-37 on the scheme for the training of head constables of the District Police at the Police Training School, Nasik, as although the scheme was sanctioned in the year 1935-36, it was not actually brought into force for some months in that year. The increase in the budget for 1937-38 as compared with the figure for 1936-37 is mainly due to the larger provisions made in the budget for 1937-38 owing to (1) increased number of probationary Assistant Superintendents of Police for training, (2) deputation of Sergeants for training in the Police Training School and (3) increased number of students for training for the course of Sub-Inspector.

119. *Criminal Investigation Department.*—The increase in the figure for 1936–37 over the figure for 1935–36 is partly due to the increase in the strength of the Criminal Investigation Department, Bombay City, sanctioned in the year 1936–37 and partly to the extra expenditure incurred on account of the deputation of the Criminal Investigation Department Staff to the Indian National Congress Sessions held at Faizpur and extra contingent expenditure incurred by the Criminal Investigation Department in running a police camp at that place during the session. The increase in the budget estimate for 1937–38 over the figure for 1935–36 is mainly due to the increase in the strength of the Criminal Investigation Department, Bombay City, sanctioned in the year 1936–37.

120. *Charges in England.*—The increase in the figure for 1936–37 over the figure of 1935–36 is due to more officers having proceeded on leave in England in 1936–37. The rise in the budget estimate of 1937–38 is mainly due to the anticipation that still more officers will proceed on leave in England in 1937–38.

30, Ports and Pilotage.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Ports Establishments—Charges for the Survey of Steam Vessels	5	5	6
Charged ..	*4*	*4*	*5*
Voted ..	1	1	1

121. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The above provision in the Bombay budget represents 7 per cent. of the total cost of the Ship Survey Department of the Government of India.

36, Scientific Departments.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
(1) Grants-in-aid and donations to scientific societies and institutes	4	4	4
(2) Museums	86	92	92
Total .. Voted ..	90	96	96

122. *Museums and Scientific Societies.*—The increase in 6 in the figure for 1936–37 and the budget estimate for the current year as compared with the figure for 1935–36 is due mainly to the restoration of the cut made in the grant to the Prince of Wales Museum of Western India, which was temporarily reduced from 30 to 25 from the year 1927–28.

XXVI and 37, Education.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
A–University	6,61	6,62	6,76
B–Secondary	3,06	2,86	2,98
C–Primary	..	..	..
D–Special	43	53	56
E–General	5,47	4,73	4,87
Deduct—Refunds	—5	—2	—3
Total ..	15,52	14,72	15,14

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
A–University	16,11	16,93	16,41
B–Secondary	21,81	22,07	22,22
C–Primary	98,16	1,01,76	1,04,65
D–Special	6,59	6,79	6,86
E–General	10,28	10,90	10,53
F–Charges in England	1,05	1,41	1,20
Total ...	1,54,00	1,59,86	1,61,87
Charged ..	*5,95*	*5,86*	*9,22*
Voted ..	1,48,05	1,54,00	1,52,65

Revenue.

123. *A–University.*—The increase of 15 in the current year's estimate compared with the 1935–36 figure and of 14 compared with the 1936–37 figure is due to increase in fee receipts as a result of increase in the number of students.

124. *B–Secondary.*—The decrease in the figure for 1936–37 compared with that for 1935–36 is due to a reduction in the number of students. In 1937–38 an increase is expected in the number of students and the estimate for 1937–38 is therefore placed at a higher figure than that for 1936–37.

125. *D–Special.*—The increase in the figure for 1936–37 compared with that for 1935–36 is due to an increase in the number of pupils in Practising Schools attached to Training Institutions and the levy of fees from teachers deputed by Indian States for training and an increase in the number of students in the Sir J. J. School of Art where the second year class of the new Commercial Art Section was opened. The slight increase in the estimate for 1937–38 compared with the figure for 1936–37 is due to a larger number of students anticipated in the Commercial Art Section where the third year class will be opened.

126. *E–General.*—The decrease in the figure for 1936–37 compared with the figure for 1935–36 is mainly due to decrease in recoveries from local bodies on account of overpayments. The increase in the estimate for 1937–38 compared with the figure for 1936–37 is due to increase in receipts from endowments and from examination fees due to expectation of a larger number of examinees.

Expenditure.

127. *A–University.*—The increase in the figure for 1936–37 compared with that for 1935–36 is mainly due to extra non-recurring expenditure of about 70 on

purchase of furniture, chemicals, etc., for the additional classes on the introduction of the scheme of bifurcation of studies in Arts and Science Courses in Government Arts Colleges, and grant of arrears to one of the Professors in Government Arts Colleges, who was promoted to the selection grade retrospectively. The decrease in the estimate for 1937-38 compared with the figure for 1936-37 is due to the absence in 1937-38 of the extraordinary non-recurring expenditure of about 76 incurred in 1936-37, and a lump cut in the provision for stipends to Government teachers under training at the Secondary Training College, Bombay, counterbalanced by additional expenditure required for the scheme of bifurcation of studies in Arts and Science Courses in Government Arts Colleges and the appointment of part-time physical instructors at Government Colleges.

128. *B-Secondary.*—The increase in the figure for 1936-37 compared with that for 1935-36 is accounted for by an increase in the direct grants-in-aid paid to non-Government Secondary Schools and grants to local bodies for secondary education partly counterbalanced by savings on account of (1) Senior Head Masters and Assistant Masters having been replaced by juniors or new men and (2) the places of some Assistant Masters on leave not having been filled. The increase in the budget estimate for 1937-38 compared with the figure for 1936-37 is mainly due to (1) the provision of 37 for readjustment of pay of certain Assistant Masters according to the Financial Rules and (2) provision on the regular scale being made for the non-gazetted staff of the Secondary Schools, partly counterbalanced by reduced provision for ordinary grants-in-aid to non-Government Secondary Schools.

129. *C-Primary.*—The increase in the figure for 1936-37 and the estimate for the current year compared with that for 1935-36 is mainly due to a reduction in 1936-37 and 1937-38 in the percentage cut in the grants to local bodies for primary education from 11 per cent. to 8 per cent. and to the provision in those years of increased building and equipment grants. The budget estimate for 1937-38 is higher than the figure for 1936-37 though the grants to local bodies for primary education in both the years are calculated on the same basis. This is due to one local body refusing to give the undertaking in 1936-37 necessary to claim the grant which then lapsed.

130. *D-Special.*—The increase in the figure for 1936-37 over that for 1935-36 is accounted for by additional expenditure in connection with the scheme sanctioned in 1935-36 for the training of 240 additional men and 120 additional women primary teachers and the payment in 1936-37 of some outstanding building grants under "Direct Grants to non-Government Special Schools—Anglo-Indian and European Communities". The increase in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to (1) increments to the staff of the Training Colleges and Schools for men and women and (2) revival of certain vacant posts at some of these institutions partly counterbalanced by a reduction due to the retirement of the I.E.S. Director of Sir J. J. School of Art.

131. *E-General.*—This head is divided into the following sub-heads :—

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
O-Direction	1,65	1,62	1,53
P-Inspection—			
(1) Anglo-Indian and European Communities ..	24	13	20
(2) Other communities	3,39	3,42	3,40
Q-Scholarships—			
(1) Anglo-Indian and European Communities ..	19	18	19
(2) Other communities	3,43	3,45	3,69
R-Miscellaneous—			
(1) Anglo-Indian and European Communities ..	1	4	4
(2) Other communities	1,37	2,06	1,48
	10,28	10,90	10,53

132. *Direction.*—The small decrease in the figure for 1936-37 compared with that for 1935-36 is due to the leave taken by the Director of Public Instruction and the appointment of officers drawing lower salary in the consequential arrangements. The decrease in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to reduced expenditure expected on account of the leave to be taken by the Deputy Director and the Assistant Director and the appointment of officers on lower pay in the consequential arrangements.

133. *Inspection.*—The smaller figure for 1936-37 compared with that for 1935-36 and the budget estimate for 1937–38 is mainly due to the Inspector of European Schools being on leave in 1936–37 for a long period without a separate officer being appointed to carry on his work.

134. *Scholarships.*—The increase in 1937–38 compared with the figures for 1935–36 and 1936–37 is due to the additional provision for scholarships in arts and professional colleges and secondary schools for the benefit of educationally backward communities.

135. *Miscellaneous.*—The large increase in the figure for 1936-37 compared with that for 1935–36 is accounted for by (1) the non-recurring grant of 50 given to the S. N. D. Thackersey Indian Women's University towards the purchase of a building for the office of the University and its Women's College in Bombay, (2) grant of 5 to the Indian Institute of Science, Bangalore, (3) grant of 3 to the Indian Students' Union and Hostel, London, (4) increase of about 7 in expenditure on examination charges due to increase in the number of examinees, (5) grant of 1 as patronage to the author of an important book called " Intelligence tests for Indian Children " and (6) increase of 3 in expenditure under " Miscellaneous " due partly to greater expenditure on travelling allowance to non-official members and partly to non-recurring expenditure on educational experiments. The decrease in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to (*a*) the absence from the former of the foregoing items Nos. (1), (5) and (6) and (*b*) reduced provision on account of examination charges.

136. *Charges in England—High Commissioner.*—These charges mainly consist of (1) leave pay of officers on leave in England and (2) the overseas pay of European officers. The charges fluctuate according to the number of officers going on leave.

XXVII and 38, Medical.

Receipts.

	1935–36.	1936–37.	Budget Estimate, 1937–38.
Medical School and College fees	2,25	2,30	2,30
Hospital Receipts	2,13	2,25	2,25
Mental Hospital Receipts	2,01	1,75	1,75
Sale of Medicines	1	3	1
Contributions	6,93	7,06	7,10
Income from Endowments	22	23	22
Recoveries of overpayments	13	14	18
Collection of payments for services rendered	13	14	8
Miscellaneous	20	24	17
Receipts in England	2	1	..
	14,03	14,15	14,06
Deduct—Refunds ..	—7	—13	—6
Total ..	13,96	14,02	14,00

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Medical Establishment	4,34	4,22	4,65
Hospitals and Dispensaries	23,65	23,36	23,94
Grants for Medical purposes	2,74	2,96	3,13
Medical Colleges and Schools	4,02	4,17	4,10
Mental Hospitals	4,92	5,10	5,12
Chemical Examiners	60	43	42
Charges in England	1,13	1,43	1,72
Loss or Gain by exchange	—1	—1	..
Total ..	41,39	41,66	43,08
Charged ..	*4,49*	*4,54*	*4,97*
Voted ..	36,90	37,12	38,11

Receipts.

137. *Hospital Receipts.*—The increase in the figure for 1936–37 and the budget estimate for 1937–38 compared with the figure for 1935–36 is mainly due to increase in receipts from paying patients.

138. *Mental Hospital Receipts.*—The decrease in the figure for 1936-37 and the budget estimate for 1937-38 compared with the figure for 1935-36 is accounted for by the increase in the number of pauper patients and the decrease in the receipts from paying patients.

139. *Contributions.*—The increase in 1936–37 and 1937–38 compared with the figure for 1935–36 is partly due to the recovery of arrears of contributions due from certain local bodies on account of the pay and allowances of Bombay Medical Service and Subordinate Medical Service officers attached to grant-in-aid dispensaries, and partly on account of leave and pension contribution received from the Government of Sind in respect of two Indian Medical Service officers serving in Sind who are borne on the cadre of Indian Medical Service officers of this Presidency.

Expenditure.

140. *Medical Establishment.*—The increase in the budget estimates for the current year, compared with the figure for 1935–36 is accounted for as follows :—

(*a*) annual increments of officers,

(*b*) the grant of house rent and compensatory allowances to the personal assistant to the Surgeon General and the payment of compensatory allowance to the other staff of the Surgeon General's Office which is now stationed in Bombay for the full year instead of for 3 months in the preceding year, and

(*c*) the sanctioning of additional clerical staff for the Lay Secretary's Office.

141. *Hospitals and Dispensaries.*—The increase in the estimates for the current year compared with 1935-36 and 1936–37 is accounted for partly by (*a*) the usual increments in pay of establishments and partly by (*b*) additional provision made on account of (1) entertainment of an additional clerk and the opening of a venereal prophylactic treatment centre at the J. J. Hospital, (2) the creation of the posts of a clerk and an ayah and honoraria to honorary physicians at the Cama and Albless Hospitals, (3) the extra expenditure on account of additional staff and equipment required for the reconstructed Civil Hospital, Thana, (4) the creation of two posts of resident anaesthetists at the J. J. Hospital, (5) additional clerical establishment for the G. T. Hospital, the C. J. Ophthalmic Hospital, and the Cama and Albless Hospitals, Bombay, (6) grant-in-aid to the Shendurni dispensary, (7) establishment of tuberculosis clinics in important towns, (8) additional posts of S. M. S. officers at the Civil Hospitals, Ahmedabad and Godhra, (9) opening of X-ray department at the Civil Hospital, Jalgaon and (10) other miscellaneous items.

The decrease in the figure for 1936–37, compared with 1935–36, is mainly due to less expenditure on contingencies at some of the hospitals in Bombay owing to economy and the posting of Subordinate Medical Service officers in Bombay Medical Service posts on account of changes in personnel due to transfers.

142. *Grants for Medical purposes.*—The increase in the figure for 1936–37 compared with that for 1935–36 is mainly due to grants sanctioned to the Bombay Social Hygiene Council for publicity purposes, to the District Local Board, Sholapur, in respect of its rural medical relief scheme and to the Parvatibai Leper Hospital, Surat. The increase in the estimates for the current year compared with the figure for 1936–37 is mainly due to grants to local boards in connection with the appointment of nurses and midwives at dispensaries and the payment of subsidies to private medical practitioners practising in rural areas in certain districts.

143. *Medical Colleges and Schools.*—The increase in the figure for the year 1936–37 compared with that for 1935–36 was mainly due to (*a*) the appointment of (i) two demonstrators at the Grant Medical College, Bombay, (ii) lecturers in Science subjects at the Medical School, Poona, and (iii) honorary lecturers in physiology and anatomy at the B. J. Medical Schools, Poona and Ahmedabad and (*b*) the creation of a Bombay Medical Service Class II post of Assistant professor of bio-chemistry at the Grant Medical College, Bombay.

144. *Mental Hospitals.*—The increase in the figure for the year 1936–37 and the estimate for the year 1937–38 compared with the figure for 1935-36 is accounted for partly by the increase in the number of patients at Thana and Yeravda Mental Hospitals and partly by the additional establishments sanctioned for the three mental hospitals at Yeravda, Thana and Ahmedabad.

145. *Chemical Examiners.*—The decrease in the budget estimates for the current year and the figure for 1936–37 compared with the figure for 1935–36, is mainly due to the appointment of a Provincial Service Officer in place of an Indian Medical Service Officer who has retired.

146. *Charges in England.*—The increase in the provision for the current year compared with the figures for 1935–36 and 1936–37 is attributed to a larger number of officers going on leave ex-India.

XXVIII and 39, Public Health.

Revenue.

	1935-36.	1936-37.	Budget Estimate, 1937-38.
Sale proceeds of sera and vaccines etc.	4,29	4,30	4,40
Contributions	1,28	1,30	1,21
Recoveries of overpayments	3	17	5
Collection of payments for services rendered	6	10	7
Miscellaneous	13,52	12,60	12,71
Total ..	19,18	18,47	18,44
Deduct—Refunds	—2	—4	—3
Total ..	19,16	18,43	18,41

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Public Health Establishment	7,52	6,77	6,77
Grants for Public Health purposes	1,82	2,36	2,03
Expenses in connection with epidemic diseases	1,41	1,42	1,47
Bacteriological Laboratories	2,81	3,05	3,11
Pasteur Institutes	31	32	15
Works	8,49	8,96	8,18
Charges in England	51	15	52
Total ..	22,87	23,03	22,23
Charged ..	*2,30*	*1,76*	*2,18*
Voted ..	20,57	21,27	20,05

Revenue.

147. The sale proceeds of quinine, sera and vaccine etc. and contributions from local bodies towards the pay of vaccinators etc. and receipts from water works, are credited to this head.

148. *Sale proceeds of sera and vaccines.*—The receipts under this head are fluctuating as they depend on the demand for plague and other vaccines from local bodies, Indian States etc. The increase of 10 in the budget estimate for 1937-38 over the figure for 1936-37 is based on past actuals.

149. *Contributions.*—This head represents the contributions received from local bodies in respect of—

(*i*) the Infectious Diseases Hospital,

(*ii*) the pay of vaccinators, and

(*iii*) the Public Health Laboratory, Poona.

The decrease of 9 in 1937–38 compared with the figure for 1936–37 is due to the transfer of control of the vaccination staff to the District Local Board, Dharwar.

150. *Recoveries of overpayments.*—The increase in the figure for 1936–37 over that for 1935–36 is based on the progress of actuals.

151. *Miscellaneous.*—The decrease in the figure for 1936–37 and the budget estimate for 1937–38 compared with the figure for 1935–36 is mainly due to the fact that the receipts of the Consulting Public Health Engineer on account of scrutiny of plans, preparation of estimates etc. are now credited to the expenditure head "39" by a *deduct* entry.

Expenditure.

152. *Public Health Establishment.*—The decrease of 75 in the figure for 1936–37 compared with that for 1935–36 is mainly due to the change made in the procedure of distributing establishment charges for works carried out through the agency of the Public Works Department, counterbalanced by additional expenditure due to—

(*i*) additional expenditure on account of chemicals etc. due to increased work at the Vaccine Institute, Belgaum, and the Public Health Laboratory, Poona.

(*ii*) entertainment of additional staff for the Public Health Laboratory, Poona.

153. *Grants for Public Health Purposes.*—The main items of expenditure under this head are :—

(*a*) Grants to village sanitary committees,

(*b*) Grants for village water supply,

(*c*) Grants to local boards and municipalities on account of health officers and sanitary inspectors,

(*d*) Grants to local bodies for works executed through Public Works Department,

(*e*) Other grants e.g. to sanitary associations, Infant Welfare Society etc.

The variations are explained below :—

(*a*) *Grants to village sanitary committees.*—Grants are paid to village sanitary committees on the basis of 1 rupee of Government grant for every 3 rupees of the local board and popular contributions combined.

(*b*) *Grants for village water supply.*—A provision of 82 was originally made in 1936–37 as under :—

(*i*) 75 for ordinary grants to district local boards for village water supply, and

(*ii*) 7 for village water supply schemes prepared by the late Special Engineer, Minor Irrigation Works.

This was raised to 1,25 by a supplementary grant of 43 in view of the general scarcity prevailing in the Northern and Central Divisions. Provisions of 75 for village water supply; and of 5 for village water supply schemes prepared by the late Special Engineer, Minor Irrigation Works, have been made in the budget estimate for 1937–38.

(*c*) *Grants to local boards and municipalities on account of health officers and sanitary inspectors.*—Government have undertaken to pay grants to certain municipalities at the rate of one-half of the salary of their health officers and at the rate of one-third of the salary of their sanitary inspectors. Government are also required to pay subsidies to district local boards towards the pay of their health officers at the rate of two-thirds of the salaries of such officers if their appointments are approved by Government. A provision of 75 has been made on this account for 1937–38.

(*d*) *Grants to local bodies for works executed through the Public Works Department.*—A provision of 13 has been made in the budget estimate for 1937–38 for grants-in-aid to cover the difference between the full centage charges, leviable under the rules for the execution of public health works of local bodies, and the reduced charges actually levied. The increase of 11 in the budget estimate for 1937–38 over the figure for 1936–37 is due to an increase in the number and value of works to be carried out on behalf of certain local bodies by the Poona Water Works Division.

(*e*) *Other Grants.*—There is no change in other grants except that a special grant of Rs. 3,000 was sanctioned in 1936–37 to the Bombay Presidency Baby and Health Week Association and that a grant of Rs. 2,000 has been provided for the Satara District Health Association during 1937–38.

154. *Expenses in connection with epidemic diseases.*—The increase of 5 in 1937–38 as compared with 1936–37 is due to—

(*i*) the appointment of permanent epidemic medical officers, and

(*ii*) additional provision for expenditure on out-breaks of plague, cholera etc. and the Infectious Diseases Hospital.

155. *Bacteriological Laboratories.*—The increase of 24 in 1936-37 and of 30 in 1937-38 compared with the figure for 1935–36 is mainly due to additional provision required for the purchase and manufacture of sera and vaccine at the Haffkine Institute for supply to Government hospitals.

156. *Pasteur Institute.*—The decrease in the budget estimate for 1937–38 compared with the figures for 1935–36 and 1936–37 is mainly due to (*i*) the reduction made in the provision for anti-rabic treatment as a result of revised procedure in accounting, under which credits and debits on account of sera supplied to hospitals will not be shown in Government accounts and (*ii*) re-organisation of the staff at the Haffkine Institute.

157. *Works.*—The increase of 47 in 1936-37 compared with 1935-36 is mainly under (*a*) "Original works" in connection with the provision for Alandi water works and (*b*) the Salsette Water Supply Scheme due to (*i*) certain additional urgent works undertaken in 1936–37 and (*ii*) increased consumption of water and supervision charges at 10 per cent. on the water purchased from the Bombay Municipality.

Prior to 1935–36 the expenditure in connection with the Salsette Water supply scheme was subject to *pro rata* levy of establishment and tools and plant charges. The expenditure on the maintenance of this scheme consists mainly of payment to the Bombay Municipality on account of the cost of water purchased in connection with the scheme. As this expenditure involves little supervision by the ordinary Public Works Department establishment, the levy of establishment and tools and plant charges on the *pro rata* basis was unjustifiable. The supervision charges at 10 per cent. were accordingly fixed. These charges which are debited to the scheme are treated as reduction of expenditure under the head 50, Civil Works.

The decrease of 78 in the budget estimate for 1937–38 compared with the figure for 1936–37 is mainly due to—

(*i*) less provision under original works. (18)

(*ii*) less provision under discretionary grant. (9)

(*iii*) less provision under "Repairs". (46)

158. *Charges in England.*—The provision is mainly for leave salaries of officers going on leave to England. It fluctuates according to the number of officers on leave every year.

XXIX and 40, Agriculture.

Revenue.

	1935–36.	1936–37.	Budget Estimate, 1937–38.
1. Agricultural receipts	3,29	3,73	3,42
2. Recoveries of overpayments	42	1	2
3. Collection of payments for services rendered ..	1	1	1
Total ..	3,72	3,75	3,45

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
1. Agricultural Department	5,40	5,45	5,59
2. Experimental farms	2,24	1,84	1,74
3. Agricultural experiments	20	18	19
4. Agricultural Education and Research	3,80	3,98	4,14
5. Botanical and public gardens	3	3	3
6. Public Exhibitions and Fairs	3	3	3
7. Other charges	1,85	2,12	2,21
8. Charges in England	65	31	32
Total ..	14,20	13,94	14,25
Charged ..	*1,07*	*1,13*	*1,23*
Voted ..	13,13	12,81	13,02

Revenue.

159. *Agricultural receipts.*—The Agricultural College and school fees and the proceeds of farm produce and cotton seed and implements sold by the Agricultural Department and also grants from the Imperial Council of Agricultural Research transferred from the deposit section are credited to this head. The increase of 44 in 1936-37 compared with the figure for 1935-36 is due to increased contribution from the Imperial Council of Agricultural Research on account of larger expenditure on the schemes financed by that body.

160. *Recoveries of overpayments.*—The amount of 42 in 1935-36 includes a recovery of 41 from the Imperial Council of Agricultural Research. The recovery is in respect of balance of the contribution received during 1935-36 for the schemes financed by the Council during 1934-35.

Expenditure.

161. *Agricultural Department.*—The increase of 14 in 1937-38 compared with 1936-37 is mainly due to the provision of (*i*) 10 for extra staff of assistant livestock expert, clerk, kamgars and peons rendered necessary to strengthen the livestock section of the Agricultural Department, (*ii*) 5 for the upkeep and maintenance of premium bulls and (*iii*) 9 for payment of subsidy to the Indian Central Cotton Committee as the share of the Local Government towards the cost of the schemes for the distribution and extension of Jayawant and Gadag No. 1 cotton seed in the Southern Division. These increases are partially counterbalanced by reduced provisions in other directions, e.g., pay of officers and establishment.

162. *Experimental farms.*—Figures for 1936-37 and 1937-38 show a considerable reduction when compared with 1935-36, but this is due to the fact that the figure for 1935-36 was inclusive of a special provision of 60 for the acquisition of land for the Jalgaon Farm. The fall in the estimate for 1937-38 from the figure for 1936-37 is due to reduced provision for contingent expenditure.

163. *Agricultural Education and Research.*—The increase of 16 in 1937-38 over the figure for 1936-37 is mainly due to the additional provision of 8 and 5 for new equipment required for the laboratories and library of the Poona Agricultural College, and to increments in the pay of the staff.

164. *Other charges.*—The increase of 27 in 1936-37 compared with the figure for 1935-36 is due to larger expenditure from the grants for schemes financed by the Imperial Council of Agricultural Research. The increase in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to the expenditure of 23 on the sheep-breeding scheme.

165. *Charges in England.*—The figures for 1935-36 and 1936-37 are inclusive of expenditure under Co-operative and Veterinary Departments. The higher figure for 1935-36 is due to increased expenditure on leave salaries.

XXX and 41, Veterinary.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Veterinary College and school fees	13	14	14
Other receipts	8	5	3
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research.	9	10	10
Total ..	30	29	27

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Superintendence	72	63	72
Veterinary Instruction	65	67	65
Subordinate establishment	2,00	2,13	2,07
Hospitals and Dispensaries	51	52	50
Other charges	10	17	17
Deduct—Contribution from the Government of India on account of work in connection with the Livestock Importation Act.	—15	—15	—15
Charges in England	..	..	14
Total ..	3,83	3,97	4,10
Charged ..	*22*	*24*	*27*
Voted ..	3,61	3,73	3,83

Expenditure.

166. *Superintendence.*—The decrease of 9 in 1936-37 compared with the figure for 1935-36 is mainly due to a saving of 11 in the grant for sera and vaccines.

167. *Subordinate Establishment.*—The expenditure under this minor head shows an increase of 13 in 1936-37 compared with the figure for 1935-36. This was mainly due to increase in establishment and additional expenditure on the travelling allowance of veterinary assistant surgeons.

168. *Other charges.*—This minor head includes expenditure on—

(*i*) Goat Virus Producing Station; and

(*ii*) Veterinary Investigation Officer.

The Goat Virus Producing Station was started in July 1935. During the year 1935-36 the expenditure was met from the grant for " sera and vaccines ". The figure for 1936-37 and the budget estimate for 1937-38 include 6 for the goat virus producing station and 11 for the veterinary investigation officer.

169. *Charges in England.*—Separate figures for the years 1935-36 and 1936-37 are not available since they were recorded under the major head "Agriculture" during those years.

XXXI and 42, Co-operative Credit.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Audit fees	1,74	1,00	1,17
Miscellaneous receipts	67	1,09	1,24
Deduct—Refunds	—1	..	..
Total ..	2,40	2,09	2,41

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Direction	67	78	87
Superintendence	3,72	3,95	3,86
Grants-in-aid	47	67	60
Other charges	75	1,19	1,24
Charges in England	..	..	4
Total ..	5,61	6,59	6,61
Charged ..	*28*	*41*	*46*
Voted ..	5,33	6,18	6,15

Revenue.

170. *Audit fees.*—The higher receipts of audit fees in 1935–36 are primarily due to the change made from that year in the dates of the beginning and closing of the co-operative year and include a portion of fees which would have been recovered in the year 1934–35 had the change not been made. The budget estimate for 1937–38 includes arrears for the year 1936–37.

171. *Miscellaneous receipts.*—Under this minor head (*i*) receipts of the Registrar, (*ii*) transfers from the deposit account of subsidy from the Government of India towards the scheme of co-operative training and education, and (*iii*) transfers from the Sugar Excise Fund are recorded. The increase of 42 in the figure for 1936–37 compared with the figure for 1935–36 is due to the receipts on account of the Government of India schemes being very small as the schemes were introduced late in 1935–36. The increase of 15 in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to the anticipated recovery of arrears on account of the cost of the special recovery staff.

Expenditure.

172. *Direction.*—The increase of 11 in the figure for 1936-37 compared with the figure for 1935–36 is mainly due to the appointment of an I. C. S. officer on special duty in the office of the Registrar of Co-operative Societies for six weeks before his appointment as Registrar, and increased expenditure on travelling. The increase of 9 in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to the appointment of the Deputy Registrar and staff under him.

173. *Superintendence.*—The increase of 23 in the figure for 1936-37 compared with the figure for 1935-36 is mainly due to the new appointments of Assistant Registrar for Land Mortgage Banks and an additional special auditor and staff under them. The reduction of 9 in the estimate for 1937-38 is mainly due to anticipated savings in grants for travelling allowance.

174. *Grants-in-aid.*—The increase of 20 in the figure for 1936-37 compared with the figure for 1935-36 is due to (*i*) the payment of subsidy (10) to the Bombay Provincial Co-operative Land Mortgage Bank to meet the deficit in the cost of its management expenses, (*ii*) the payment of subsidy (5) to the primary land mortgage banks towards the cost of their land valuation officers, and (*iii*) increased expenditure on grants to supervising unions. The decrease of 7 in the estimate for 1937-38 compared with the figure for 1936-37 is due to reduced subsidies to the Bombay Provincial Co-operative Land Mortgage Bank and the supervising unions.

175. *Other charges.*—The expenditure on account of the following items is provided under this head :—

(*i*) special recovery staff and special Mamlatdar, Dohad,

(*ii*) scheme for organisation of co-operative societies for sugar manufacture, and

(*iii*) scheme for co-operative training and education.

The increase in the figure for 1936-37 and the budget estimate for 1937-38 compared with the figure for 1935-36 is mainly due to the fact that the two schemes were introduced late in 1935-36.

XXXII and 43, Industries.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Industries	3,52	5,54	4,35
Fisheries	5	78	80
Total ..	3,57	6,32	5,15

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Industries	5,17	5,88	6,85
Fisheries	11	88	85
Expenditure in England	71	7	2
Total—Voted ..	5,99	6,83	7,72

Revenue.

176. *Industries.*—The increase in 1936–37 compared with the figure for 1935–36 is due to (1) larger receipts (5,00) from fees for verification and stamping of weights and measures, because the Weights and Measures Act was in force for only eight months in 1935–36 while in 1936–37 it was in force throughout the whole year and was made applicable to all districts, and (2) the transfer of a larger amount, viz., 46 as against 21 for 1935–36 to this head from the deposit account of the grant from the Government of India for the development of the handloom industry in this province. The sum of 46 represents the expenditure on the handloom industry which is also provided on the expenditure side.

The decrease in the estimate for 1937–38 compared with the figure for 1936–37 is due to (1) smaller receipts anticipated from fees (3,62) for verification and stamping of weights and measures, the number of weights and measures to be stamped being less during the current year.

177. *Fisheries.*—The increase in 1936–37 compared with the figure for 1935–36 is due to (1) the recovery of a portion of the price of the second motor launch sold on the instalment basis, and (2) the receipts from the fish-curing yards transferred by the Government of India to the control of this Government with effect from the 1st July 1936.

The increase in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to higher receipts anticipated from the fish-curing yards.

Expenditure.

178. *Industries.*—The increase in 1936–37 compared with the figure for 1935–36 is due to (1) increase in the contingent expenditure of the Director of Industries on account of the additional departments created under his charge, (2) additional establishment required for the extension of the Bombay Weights and Measures

Act to the remaining districts of the Bombay Presidency and the creation of a leave reserve, (3) the entertainment of a Personal Assistant to the Director of Industries, (4) the wiremen's class at the R. C. Technical Institute, Ahmedabad, (5) increased provision for the development of the handloom industry from the Government of India grant, and (6) expenditure of about 23 incurred on the preliminary arrangements for starting with effect from June 1937 the apprentice scheme for boys whose education has progressed up to the VII English Standard sanctioned by Government as the first measure in their general scheme for training educated young men for industrial vocations in order to relieve unemployment among the better educated classes.

The increase in the budget estimate for 1937-38 compared with the figure for 1936-37 is accounted for by (1) purchase of a new boiler for the R. C. Technical Institute at Ahmedabad, (2) the scheme for the development of the village tanning industry comprising the appointment of a tanning expert and three tanning and flaying parties under him to give demonstrations in villages, which was financed in 1936-37 from the Government of India grant for village uplift but is, on that Government's refusal to finance it further, being financed from provincial revenues in 1937-38, (3) scheme for development of cottage and small scale woollen industries financed by the Government of India out of their grant of 5 lakhs spread over five years (20), (4) the usual full provision for grants to non-Government technical schools for 1937-38, the expenditure from this grant during 1936-37 being less by about 8 owing to the removal of two schools from the list of aided schools, (5) full provision (48) for the apprentice scheme under this head for 1937-38 while the provision of 50 made for the scheme during 1936-37 under this head was utilized to the extent of 23 only, the remaining expenditure on account of the scheme having been debited to " 50, Civil Works ", (6) scheme of vocational training to relieve unemployment (2), and (7) full provision for 1937-38 on account of travelling allowance by the inspecting staff in the mofusil under " Weights and Measures ", the expenditure from this grant during 1936-37 being less by about 10 owing to the restricted touring of the Inspectors and their staff.

179. *Fisheries.*—The increase in 1936-37 compared with the figure for 1935-36 is mainly due to the transfer of the control of the fish-curing yards from the Government of India to this Government.

XXXVI and 47, Miscellaneous Departments.

Revenue.

—	1935–36	1936–37.	Budget Estimate, 1937–38.
Examination fees	31	35	34
Fees for the inspection of steam boilers	1,35	1,36	1,36
Administration of Indian Partnership Act, 1932 ..	..	..	5
Miscellaneous	12	16	11
Total ..	1,78	1,87	1,86
Deduct—Refunds	—2	—3	—2
Total ..	1,76	1,84	1,84

Expenditure.

	1935–36.	1936–37.	Budget Estimate, 1937–38.
Labour and Emigration—			
Inspector of Factories	1,27	1,22	1,40
Labour	1,38	1,30	1,41
Inspection and Tests—			
Inspector of Steam Boilers	1,22	1,11	1,15
Statistics—			
Provincial Statistics	1	1	10
Miscellaneous—			
Preservation and Translation of ancient manuscripts ..	3	3	3
Examinations	16	17	17
Administration of Indian Partnership Act, 1932 ..	..	..	3
Miscellaneous	1,74	3,22	3,03
Charges in England	42	49	24
Total ..	6,23	7,55	7,56
Charged ..	*1,00*	*98*	*96*
Voted ..	5,23	6,57	6,60

Revenue.

180. *Administration of Indian Partnership Act,* 1932.—The administration of the Indian Partnership Act, 1932, has been declared to be a provincial subject with effect from 1st April 1937. The provision for receipts on account of the administration of the Act is made under this head with effect from the current year.

Expenditure.

181. *Inspector of Factories.*—The decrease in 1936–37 compared with the budget estimate for 1937–38 and the figure for 1935–36 is mainly due to two posts of Inspectors remaining vacant for long periods during that year. The increase in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to entertainment of extra staff on account of work in connection with the Payment of Wages Act, provision on account of passages, and full provision being made for the two posts of Inspectors.

182. *Labour.*—The decrease in 1936–37 compared with the figure for 1935–36 is mainly due to the appointment of an officiating Commissioner of Labour on a lower rate of pay during the absence on leave of the permanent incumbent. The increase in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to (1) the appointment of an assistant to the Labour Officer, Bombay, and (2) a higher provision for the contingent expenditure of the Labour Office and of the office of the Labour Officer, Bombay.

183. *Inspector of Steam Boilers.*—The decrease in 1936–37 compared with the figure for 1935–36 is due to changes in personnel and to the post of one Inspector remaining vacant for a considerable period. The increase in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to full provision being made for all Inspectors.

184. *Provincial Statistics.*—The expenditure on the administration of the Indian Christian Marriage Act (XV of 1872), is recorded under this head. The increase of 9 in the budget estimate for 1937–38 compared with the figures for 1935–36 and 1936–37 is due to the provision for the allowance granted to the Roman Catholic Archbishop of Bombay for the supply of Ecclesiastical returns relating to baptisms, marriages and burials of European members of the Roman Catholic community. Hitherto this allowance used to be paid by the Government of India but on the introduction of the reforms the charge has become provincial.

185. *Preservation and translation of ancient manuscripts.*—Under an arrangement with the Bhandarkar Oriental Research Institute, Poona, Government ancient manuscripts are now preserved at the Institute and an annual grant of Rs. 3,000 is paid to the Institute for their preservation and translation in due course.

186. *Examinations.*—The budget estimate for 1937–38 includes a provision of Rs. 1,600 for Co-operation and Accountancy Diploma Board. This Board was established in 1936–37 for the purpose of conducting examinations in co-operation and co-operative accountancy which were formerly conducted by the now defunct Accountancy Diploma Board.

187. *Administration of the Indian Partnership Act,* 1932.—The provision for expenditure on administration of the Indian Partnership Act, 1932, which has been declared a provincial subject from 1st April 1937 has been made under this head : (*vide* paragraph 180 above).

188. *Miscellaneous.*—The provision on account of the following sub-heads is made under this minor head :—

(*i*) Commissioner under the Workmen's Compensation Act,

(*ii*) Industrial Schools,

(*iii*) Juvenile Branch,

(*iv*) Backward Class Officer, and

(*v*) Village improvement scheme.

The increase of 1,48 in 1936–37 over the figure for 1935–36 is mainly due to :—

(*i*) a transfer to this head with effect from 1936–37 of the grant-in-aid to the Children's Aid Society, Bombay, and the Society for the Protection of Children in Western India, Bombay, from the

head 57, Miscellaneous, and the accounting of all expendture on the working of the Bombay Children Act, 1924, under " Juvenile Branch " under this head ;

(*ii*) an increase of 29 under " Backward Class Officer " due to the decision that each of the budget heads concerned with the respective activities of the Backward Class Officer should be debited with a specified portion representing the approximate share which could be allocated to it out of the total divisible expenditure of the Backward Class Officer and his establishment. The provision on account of certain items which are common to all the Departments under that officer and used to be made under " 28, Jails and Convict Settlements " and " 47, Miscellaneous Departments " respectively are made solely under " 28, Jails and Convict Settlements " and *pro rata* share is transferred to the head " 47 ". The share of expenditure to be debited to this head has been fixed at Rs. 33,500 ;

(*iii*) the increase of 46 under " village improvement scheme " due to additional expenditure in connection with (*i*) cinema and publicity vans and (*ii*) the purchase of radio sets.

The decrease of 19 in the budget estimate for 1937–38 as compared with the figure for 1936–37 is mainly due to :—

(*a*) the reduction of 4 under the " Backward Class Officer " ; and

(*b*) the reduction of 15 under " Village improvement scheme ", partially counterbalanced by appointment of a full-time Inspector of Certified Schools in the Juvenile Branch.

XXXIX and 50, Civil Works.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Revenue	30,89	31,83	61,71
Expenditure	85,83	1,14,48	1,47,05
Charged ..	*7,22*	*7,92*	*7,92*
Voted ..	78,61	1,06,56	1,39,13

Revenue.

189. The receipts consist mainly of rents of buildings, tolls on roads (in 1935-36) and transfers from the Central Road Fund.

Since 1936-37 tolls have been abolished. In that year however tolls amounting to about 1,00 were realised as arrears for 1935-36. In spite of the abolition of tolls the revenue in 1936-37 shows an increase compared with the figure for 1935-36 and this is mainly due to increase in receipts under Transfers from the Central Road Fund in 1936-37.

The increase of 30,82 in 1937-38 (in spite of abolition of tolls) compared with the figure for 1935-36 is mainly due to the increased receipts on account of Transfers from the Central Road Fund.

Expenditure.

190. The increase of 28,65 and 61,22 in the figures for 1936-37 and 1937-38, respectively, compared with the figure for 1935-36 is mainly due to increased provision for works financed from the Central Road Fund and ordinary works and also to the provision for scarcity works.

191. The Budget Estimate for 1937-38 has been distributed as under :-

Major Works in progress	Voted ..	13,78
	Charged ..	*12*
New Major Works..		3,80
Road works to be financed from the receipts from the Petrol Tax Fund ..		49,55
Minor Works	Voted ..	3,55
	Charged ..	*38*
Repairs	Voted ..	38,03
	Charged ..	*1,99*
Repairs—Road Development Account ..		45
Establishment	Voted ..	19,89
	Charged ..	*4,36*
Tools and Plant	Voted ..	1,61
	Charged ..	*3*
Grants-in-aid		8,37
Suspense		6
Charges in England—Establishment ..	Voted ..	4
	Charged ..	*1,04*
		1,47,05

192. New works to be financed from the ordinary revenues of the Province are shown in the list of new major works appended to this Book.

193. Works financed from Petrol Tax Fund are shown in the Civil Budget Estimates.

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NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

194. In this Presidency the Public Works Department establishment is not divided into two distinct branches to deal separately with "Irrigation" and with "Roads and Buildings" (or "Civil Works"). A considerable proportion of the ordinary establishment executes work in connection with both branches. With a view to facilitating the booking of expenditure and appropriation audit, all establishment and tools and plant charges (excluding special establishments and those tools and plant which are required for the carrying out of Irrigation survey works) are included in one demand for grant under the head "50–Civil Works".

195. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of superintendence is distributed over the major heads, in proportion to the total expenditure on works and repairs debited to those major heads in that circle. It is necessary that the budget provisions for both these items under all the major heads concerned should correspond as nearly as possible with the sums that will be finally debited to those heads.

196. *Establishment.*—During the years (up to and including the year 1933–34) the ordinary establishment charges provided in the budget were calculated at the rate of 24 per cent. of the estimated cost of works and repairs in the case of all Central heads and the Provincial heads "XVII", "18", "68", "81" and "52", the residue being shown under the head "50". The figures worked out in the accounts on the basis of a pro-rata distribution under the several major heads varied very greatly from those provided in the budget on the above basis. In order to bring the budget figures closer to the actuals it was decided with effect from the year 1934–35, that ordinary establishment charges under all the Provincial Major Heads concerned should be provided on a pro-rata, instead of a percentage basis, but that in the case of the Central heads they should continue to be provided at a percentage rate. It was also decided that special establishments should continue to be provided under the heads to which their cost is debitable. The establishment charges under the several heads of accounts concerned have been provided in accordance with the decisions outlined above.

197. *Tools and Plant.*—The original estimates are based on the requirements of the local officers. As a rate of 3 per cent. has been prescribed in respect of works carried out for other Governments, provision for tools and plant required for such works is made at that rate by deduction from the total actual requirements. The residue is distributed over all Provincial heads, including "50", in proportion to the estimated outlay on works and repairs incurred under those heads.

198. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation Scheme and it is, accordingly, classified under the head "80–Bombay Development Scheme", to which head the cost of works and repairs in connection with that scheme is debitable. This head also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, and full pay and allowances of one overseer, who are now in charge of the Back Bay Reclamation work. Secretariat charges, calculated at 1 per cent. on the cost of works and repairs, are also included under this head.

199. The details of the establishment and tools and plant charges except those of the special establishment and those tools and plant which are required for carrying out of Irrigation survey works are given in the detailed Account under the major head "50–Civil Works" and the details of the special establishments and tools and plant required for Irrigation survey works are given in the detailed Accounts under the major heads concerned.

Distribution of charges for establishment for 1937–38 over several Public Works Department Major Heads.

		Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.
1. 81–Civil Works (executed from loan funds)—Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*100*	*200*
	Voted ..	500	600
2. Irrigation heads—			
"XVII"—(*a*) Cost of Special Establishment classified under XVII	Voted ..	2,77,300	2,70,900
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "XVII".	*Charged* ..	*5,700*	*6,700*
	Voted ..	21,000	24,700
(*c*) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*70,800*	*88,300*
	Voted ..	2,62,400	3,29,500
(*d*) Share of expenditure on retrenched personnel debitable to the Irrigation Branch.	*Charged* ..	..	*1,500*
	Voted ..	2,000	6,000
"18"—(*a*) Cost of Special establishment classified under "18"	Voted ..	37,500	38,200
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "18".	*Charged* ..	*1,000*	*1,400*
	Voted ..	3,700	5,500
(*c*) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*12,600*	*19,600*
	Voted ..	46,800	73,100
"68"—(*a*) Cost of Special Establishments classified under "68"	Voted ..	4,800	4,200
(*b*) Pensionary charges of Irrigation Department estimated to be debited to "68".	*Charged* ..	*900*	*1,400*
	Voted ..	3,200	4,100
(*c*) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*10,700*	*15,600*
	Voted ..	39,700	58,300
3. "52"—Bombay Development Scheme— (*a*) Cost of Special establishment	Voted ..	200	..
(*b*) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*6,300*	*9,000*
	Voted ..	23,500	35,000
4. "50"—Civil Works—Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*5,40,200**	*5,68,500*
	Voted ..	19,93,000	20,28,000
		33,63,900	35,90,600
Total ..	*Charged* ..	*6,48,300*	*7,12,500*
	Voted ..	27,15,600	28,78,100

* Includes Rs. 56,900 share of Government Houses of the ordinary establishment charges.

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR ESTABLISHMENT FOR THE YEAR 1937–38.

200. The total gross estimated cost of the Public Works Department establishment for the year 1937–38 is Rs. 36,99,400 (Rs. 6,65,100 Charged and Rs. 30,34,300 Voted) while the total net estimated cost is Rs. 33,63,900 (Rs. 6,48,300 Charged and Rs. 27,15,600 Voted). The subjoined statement shows the variations between the figures of cost of establishment for the years 1937–38, 1936–37 and 1935–36 :—

Items.	1937–38.	1936–37.	1935–36.
	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges	36,63,900	37,94,800	36,73,158
2. *Deduct*—Establishment charges recoverable from other Governments and Departments ..	—3,35,500	—2,48,000	—4,22,429
Net establishment charges excluding pensionary charges	33,28,400	35,46,800	32,50,729
3. Pensionary charges of the Irrigation Department	33,500	43,800	65,448
Total ..	33,61,900	35,90,600	33,16,177

201. *Total establishment charges excluding pensionary charges.*—The large decrease in the estimate for 1937–38 compared with the figure for 1936–37 is mainly due to (*i*) retrenchment in the Secretariat in consequence of the separation of Sind, (*ii*) ~~similar~~ provision for expenditure in England and (*iii*) lump sum deduction for probable savings on the provision for pay of permanent non-gazetted establishment.

202. *Pensionary charges of the Irrigation Department.*—Pensionary charges are adjusted on a percentage basis on the establishment charges under the Irrigation heads " XVII ", " 18 " and " 68 " by credit to the head " 55—Superannuation allowances and pensions " after the close of the year. The rate of adjustment was fixed at 14 per cent. until the year 1930–31, when, this rate being considered excessive, the Government of India directed that in future it should be decided with reference to the rate of interest paid on loans taken from that Government in any particular year. The rate of adjustment is fixed accordingly every year and in doing so the fact that certain establishment in this Department is temporary is taken into account. The rate of adjustment of pensionary charges accordingly varies each year. The rate during the year 1935–36 was 7·5 and that fixed for the year 1936–37 is 8 per cent. The pensionary charges thus vary each year consequent on the variation which occurs in the rate of adjustment. Provision for the pensionary charges for the year 1937–38 has been made at the rate fixed for the year 1936–37, viz. 8 per cent., on the provision made for the establishment charges on a *pro rata* basis only under the several heads concerned, thus excluding charges on account of special establishments, which, with the exception of one measurer in the jurisdiction of the Central Circle, are all of a temporary nature.

PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM THE PETROL TAX FUND.

	Rs.
Opening balance on 1st April 1936	41,61,562
Estimated receipts in 1936-37	17,80,000
	59,41,562
Estimated expenditure in 1936-37	20,01,000
Balance on 31st March 1937	39,40,562
Estimated receipts in 1937-38	10,77,000
	50,17,562
Estimated expenditure in 1937-38	50,17,000
Estimated balance on 31st March 1938	562

DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER 50–CIVIL WORKS FOR THE YEAR 1937-38.

Name of Officer.		Amount.
		Rs.
Superintending Engineer, Northern Circle	..	48,000
Superintending Engineer, Central Circle ..	*Charged* ..	*3,000*
	Voted ..	70,000
Superintending Engineer, Deccan Irrigation Circle	..	22,000
Superintending Engineer, Southern Circle ..	..	48,000
Electrical Engineer to Government ..	..	9,000
	Total ..	2,00,000
Distribution of the above total :		
Central Heads — 50–Civil Works ..	..	11,500
8–Military Engineer Services	..	100
Posts and Telegraph Works	..	2,400
		14,000
39–Public Health .. Public Works Department ..		1,000
General Department	..	1,000
50–Civil Works, Provincial	*Charged* ..	*3,000*
	Voted ..	1,61,000
52—Bombay Development Scheme ..	..	2,000
Irrigation Heads—		
XVII–Irrigation, Navigation, etc. ..	..	11,000
18–Public Works	..	4,000
68–Construction of Irrigation, etc., works	..	3,000
	Total ..	2,00,000

XLI and 52, Bombay Development Scheme.

203. These revenue heads record receipts and expenditure for all Bombay Development Schemes except the Back Bay Reclamation and the Salsette and Ambernath Water Supply Schemes. The transactions relating to the Back Bay Reclamation Scheme are shown under "80–Bombay Development Scheme" and the receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads "XXVIII" and "39" Public Health, respectively.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
(1) Rents from properties	6,46	6,28	6,31
(2) Sales of electricity	16	12	12
(3) Miscellaneous	32	25	26
(4) *Deduct*—Refunds	—58	—4	..
Total ..	6,36	6,61	6,69

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
I.—Original Works—			
(*a*) Land acquisition and Law charges		5	5
(*b*) Other works—			
(1) Industrial Housing Scheme		3	3
(2) S. S. 3–Trombay (North West)		7	3
(3) S. S. 6–Danda		1	1
(4) S. S. 7–Khar Model Suburb	17	5	11
(5) S. S. 15–Ambernath Development ..		..	..
(6) S. S. 16–Shahar		2	3
(7) S. S. 18–Kirol North		..	2
(8) S. S. 23–Ambernath Electric Supply ..		..	..
(9) G. 1–Quarters and offices in Bombay ..		1	..
	17	24	28

	1935-36.	1936-37.	Budget Estimate, 1937-38.
II.—Repairs and maintenance—			
(*a*) Rents and taxes for chawls, etc.	1,26	1,27	1,41
(*b*) Repairs and Maintenance	88	1,18	1,16*
Total ..	2,14	2,45	2,57
III.—Establishment—			
(*a*) Revenue establishment of chawls	73	79	82
(*b*) Public Works establishment charges { *Charged* ..	*9*	*9*	*6*
(*b*) Public Works establishment charges { Voted ..	26	35	24
Total ..	1,08	1,23	1,12
IV.—Tools and Plant—			
Public Works Tools and Plant charges	2	3	2
Total ..	3,41	3,95	3,99
Charged ..	*9*	*9*	*6*
Voted ..	3,32	3,86	3,93

* The approximate distribution of this will be as under :—

Executive Division.	Buildings.	Communications.	Total.
Presidency	95	....	95
Electrical	12.	....	12
Thana	3	6	9
Total ..	1,10	6	1,16

Revenue.

204. The estimates under (1) are based on the anticipated number of occupied rooms. The reduction of 4 in 1936-37 and 1937-38 under "Sales of Electricity", compared with the figure for 1935-36, is due to the reduced demand for electric energy by the Western India Match Factory as well as other consumers at Ambernath.

The decrease in 1936-37 and 1937-38 under "Miscellaneous", compared with the figure for 1935-36, is due to the abolition from the 1st April 1936 of Port dues leviable at the Port of Bhendi Bunder in the Thana Division.

Amounts of —58 and —4 under "Refunds" in 1935-36 and 1936-37 were mainly required for refunding to the District Local Board, Bombay Suburban District, the royalty fees realised from the Development Department quarries.

Expenditure.

205. *Original Works.*—The increase in the estimate under works for 1937-38, compared with the figures for 1935-36 and 1936-37, is due to increased activities in the suburban schemes.

206. *Repairs and maintenance.*—(*a*) The increase in the estimate for 1937-38 compared with the previous two years' figures is due to modification in the municipal assessment which varies with percentage of vacancies in the Development chawls. (*b*) The increase in 1936-37 and 1937-38, compared with the figure for 1935-36, is mainly due to special repairs to the Development chawls, etc., which are required to be carried out to prevent further deterioration of the property.

207. *Establishment and Tools and Plant charges.*—(*a*) The increase of 6 in the figure for 1936-37, compared with that for 1935-36 and that of 3 in the estimate for 1937-38 compared with the figure for 1936-37 is due to entertainment of additional sweepers for chawls. The period of sanction to the appointment of the Land Manager, Development Chawls and his establishment expired on 1st April 1936. Continuance of this establishment has been sanctioned for three years more and the necessary provision has been included in the 1937-38 estimate.

(*b*) The variations in the figures are due to *pro rata* distribution of the Public Works Department establishment charges.

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XLIII, Transfers from Famine Relief Fund and 54, Famine Relief.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Transfers from Famine Relief Fund	1,36	4,34	3,48
Total ..	1,36	4,34	3,48

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Expenditure met from Famine Relief Fund ..	7	4,34	3,48
Total, 54-A—Famine Relief	7	4,34	3,48
Total, 54-B—Transfers to Famine Relief Fund ..	..	..	3,10
Grand Total—Voted ..	7	4,34	6,58

Revenue.

208. The amount to be drawn from the Famine Relief Fund for expenditure under the revenue heads is shown under the receipt head " XLIII-Transfers from Famine Relief Fund ". The figure of 4,34 for 1936-37 represents the amount estimated to be drawn from the Famine Relief Fund that year on expenditure debitable to the head " 43-A—Famine Relief " (present head " 54-A ").

It is proposed to draw 3,48 in the current year from the Famine Relief Fund for expenditure under the head " 54-A—Famine Relief ".

Expenditure.

209. The figure of 7 for 1935-36 represents expenditure on gratuitous relief to people in parts of the Dharwar and Belgaum districts due to failure of crops for want of rain and for reconstruction of houses destroyed by floods at Akola in the Sholapur District. In 1936-37 acute scarcity conditions were prevalent in the eastern portion of the Panch Mahals sub-division comprising the Dohad and Godhra talukas and Jhalod mahal, parts of the Indapur taluka and Sirur petha of the Poona District, and parts of the Ahmednagar, Sholapur and Bijapur districts. To relieve the agriculturists in the affected area the Legislative Council sanctioned a supplementary grant of 15,00 to cover expenditure on gratuitous relief to the indigent, doles to inferior village servants, scarcity works, improvement of water supply, purchase of fodder, etc. The expenditure under this head in 1936-37 was, however, ultimately estimated to be 4,34. This is mainly due to the greater part of the expenditure on scarcity works being debited to " 41-Civil Works " and other Public Works Department heads, only the excess over the normal rates being debited to this head. As scarcity conditions still continue, relief measures will have to be continued till August-September next. 3,48 has, therefore, been provided for in 1937-38. It is made up of 16 for salaries and establishments, 2,38

for gratuitous relief and doles, 34 for relief to people employed otherwise than on relief works, 23 for measures for protection of cattle, 27 for water supply and 10 for advances to local bodies for private aided works.

210. Under paragraph 7 (1) of the Bombay Famine Relief Fund Act the accounts of the Fund shall be made up at the end of each financial year, the securities belonging to the Fund being valued at their market value on the last day of such year. Paragraph 7 (2) of the Act provides that if the accounts so made up show that the balance in the Fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. It was anticipated that the deficiency to be made good from the revenues of the province at the beginning of the current year would amount to 3,10. Consequently, this amount has been provided under the head " 54-B—Transfers to Famine Relief Fund " for being credited to the Fund.

XLIV and 55, Superannuation.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Contributions for pensions and gratuities	7,74	8,10	7,94
Receipts in England	2	2	..
Total ..	7,76	8,12	7,94
Deduct—Refunds	—6	—1	—9
Total ..	7,70	8,11	7,85

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Superannuation and retired allowances	73,14	77,80	80,75
Compassionate allowances	53	59	59
Gratuities	75	75	78
Pensions for distinguished and meritorious services or for political considerations	..	..	13
Covenanted Civil Service pensions..	85	1,05	1,04
Pensions under the Indian Civil Service Family Pension Regulations	..	..	18
Donations to service funds	13	15	15
Donations to provident funds	26	31	28
Equated payments of commuted value of pensions charged to capital	6,95	9,10	10,10
Charges in England	19,90	25,04	26,52
Loss or gain on exchange	—10	—12	..
Deduct—Actual amount of pensions recovered from other Governments	..	—6,00	—6,00
Deduct—Pensionary charges transferred to Commercial Departments	—67	—44	—35
Total ..	1,01,74	1,08,23	1,14,17
Charged ..	*22,89*	*25,31*	*27,02*
Voted ..	78,85	82,92	87,15

Revenue.

211. The increase in 1936-37 and 1937-38 over the figure for 1935-36 is due to the recovery of pension charges in respect of officers of joint services lent to the Government of Sind. But for this recovery there would have been a decrease due to more employees of District Local Boards and Municipalities joining provident and pension funds started by those bodies.

Expenditure.

212. Separate actuals for Bombay and Sind for the year 1935–36 are not available. Hence, the figures of 1935–36 under all the minor heads except "*Deduct*—Pensionary charges transferred to Commercial Departments" (in which case they represent figures booked in Bombay treasuries) represent 85 per cent. of the total expenditure for Bombay including Sind.

The figures for 1936–37 and 1937–38 under all the minor heads except "Charges in England" and "*Deduct*—Actual amount of pensions recovered from other Governments", are those payable from the treasuries in Bombay.

213. *Superannuation and retired allowances.*—The figure for 1936–37 has been based on the progress of actuals in that year. The estimate for 1937–38 provides for the growth of expenditure indicated by the trend of the figures of past years.

214. *Pensions for distinguished and meritorious services or for political considerations.*—Hitherto these charges were included under the old head "44, Territorial and Political pensions" in the Government of India budget. Under the Government of India Act, 1935, political pensions which were granted in lieu of resumed saranjam or inam grants have become a provincial charge. The liability transferred to Bombay in this respect in 1937–38 is 13.

215. *Pensions under the Indian Civil Service Family Pension Regulations.*—This charge was hitherto borne wholly by the Central Government. On the introduction of provincial autonomy provincial Governments are required to assume liability for the amount of Government contribution for a portion of the pensions of widows of certain subscribers to the I.C.S. Family Pension Scheme and their children. The share of Bombay on this account is approximately 18.

216. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to the head "83, Payments of commuted value of pensions" together with the interest accruing thereon, is repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this minor head. The figure for 1935–36 represents 85 per cent. of the total expenditure for Bombay including Sind. As Sind's share of the debt on account of commutations of pensions has been taken over by Bombay with effect from 1st April 1936 as part of the financial settlement, the total expenditure has been shown against Bombay in 1936–37 and 1937–38. The increase in 1937–38 over the figure of 1936–37 is due to the fact that the figure of 1936–37 includes equated payments for ten years whereas the budget estimate for 1937–38 includes those for eleven years.

217. *Charges in England.*—The figure for 1935–36 represents 85 per cent. of the total expenditure for Bombay including Sind. As a matter of convenience it has been decided that pre-separation pension charges in England for both Bombay and Sind should be paid in the first instance by Bombay—adjustments being made in India. This mainly accounts for the increase in 1936–37 and 1937–38. A comparison of the figures for these two years shows that the tendency of the expenditure is to increase.

218. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period before 1st April 1936 are to be shared by Bombay and Sind in the manner specified by the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payments from Bombay treasuries in respect of pre-separation pensions exceed 85 per cent. of the total liability of both provinces for that period. As recoveries from Sind in this respect have been made with effect from 1st April 1936 there are no recoveries for 1935–36.

219. *Deduct—Pensionary charges transferred to Commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. The decrease in the years 1936–37 and 1937–38 as compared with the year 1935–36 is mainly due to the reduction in ordinary establishment charges owing to the reduction in works expenditure.

55-A, Commutation of Pensions financed from ordinary revenues.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Amount transferred from the head "83, Payments of Commuted Value of Pensions"	10	6	4
Charged ..	*2*	*2*	*1*
Voted ..	8	4	3

220. All expenditure on pensions and superannuation allowances is provided in the first place under the major head "55, Superannuation allowances and pensions". The pensionary liabilities of commercial departments met either from ordinary revenues or loans are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure under the major head "55". These debits to the loan head (viz. "68, Construction of Irrigation etc. works") in relief of expenditure under the head "55", involve a utilisation of loan money to finance expenditure debitable to revenue. The debits of pensionary charges under the loan head are therefore utilised in relief of expenditure under the capital head "83, Payments of Commuted Value of Pensions" thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head "55-A".

221. The provisions under this head therefore correspond to the provisions for pensionary liabilities under the head "68, Construction of Irrigation etc. Works". The decrease is due to reduction in establishment charges consequent on the reduced provision for works under "68, Construction of Irrigation etc. Works".

XLV and 56, Stationery and Printing.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Stationery receipts	27	25	28
Sale of Gazettes and other Government publications	87	87	86
Other press receipts	1,57	2,45	2,08
Receipts in England	1	1	1
Total ..	2,72	3,58	3,23
Deduct—Refunds ..	—1	—1	—1
Total ..	2,71	3,57	3,22

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Stationery.			
Stationery office and stores	1,09	1,07	1,09
Purchase of stationery stores	4,15	6,75	4,17
Stationery supplied from Central stores	1	1	1
Printing.			
Government presses	4,88	5,51	4,67
Printing at private presses	1	1	1
Charges in England	88	72	86
	11,02	14,07	10,81
Deduct—Value of Stationery supplied to and the cost of printing work done for commercial and other paying Departments	—7	—1,53	—2
Total, Voted ..	10,95	12,54	10,79

Revenue.

222. *Other press receipts.*—The increase in 1936-37 and 1937-38 over that of 1935-36 is due to provision having been made for recoveries from Sind Government for printing work done on their behalf in those years. The increase in 1936-37 is due to more work received from the Central Government including that from the Meteorological Department.

Expenditure.

223. *Purchase of Stationery Stores.*—The large increase in the year 1936-37 is mainly due to (1) the consumption of a large quantity of paper in printing of electoral rolls, voting papers, forms, etc., in connection with the last general elections to the Bombay Legislative Assembly and Council, (2) a larger demand for stationery articles received from officers of the Sind Government, and (3) the creation of a number of new offices for which no provision was made in the Stationery budget.

224. *Government presses.*—The increase in the year 1936-37 is mainly due to (1) the large amount of printing work in connection with the last general elections, and (2) the temporary revival of the post of second Assistant Manager and the entertainment of temporary additional establishment to cope with the heavy pressure of work in connection with the printing of electoral rolls, voting papers, etc.

225. *Charges in England.*—The increase in the budget estimate of 1937-38 over the figure for 1936-37 is due to the fact that a larger quantity of machinery is to be obtained from England for replacement of old machinery so as to maintain the efficiency of the presses.

226. *Deduct—Value of stationery supplied to and cost of printing work done for commercial and other paying Departments.*—The increase in the year 1936-37 is due to the fact that during that year the Government of Sind purchased the stationery required by their officers from the Stationery Office, Bombay. They have, however, stopped doing so from the current year.

227. *Cost of services rendered by the Printing and Stationery Department to the Bombay Legislative Council.*—Out of the net provision made for the purchase of stationery stores in the year 1936-37 a sum of Rs. 50,000 was earmarked for the work to be done for the Bombay Legislative Council. The cost of the printing work, etc., done for the Bombay Legislative Council during the year 1935-36 was Rs. 36,935.

XLVI and 57, Miscellaneous.

Receipts.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Unclaimed deposits	1,68	1,53	1,76
Sale of stores and materials	1	2	11
Fees for Government audit	40	38	39
Contributions	30	31	32
Other fees, fines and forfeitures	7	12	7
Recoveries of overpayments	81	29	29
Collection of payments for services rendered	54	93	97
Miscellaneous	36	32	28
Total ..	4,17	3,90	4,19
Deduct—Refunds	—44	—63	—65
Total ..	3,73	3,27	3,54

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Allowances, Rewards, etc.—			
Allowances to terrorists, etc.	1	2	2
Charity—			
Donations for charitable purposes	1,70	1,11	1,09
Charges on account of European vagrants	8	10	7
Miscellaneous—			
Special Commissions of Enquiry	..	15	..
Rewards for destruction of wild animals	1	2	1
Irrecoverable temporary loans and advances written off.	51	17	38
Rents, rates and taxes	2,13	1,77	1,77
Contributions	2,59	2,44	3,19
Miscellaneous compensations	1	1	1
Miscellaneous charges for the treatment of patients at the Pasteur Institute	1	..	..
Miscellaneous Darbar charges	3	3	6
Charges in connection with Village Panchayats Act (Bombay)	18	23	26
Miscellaneous unforeseen charges	6	4	4
Charges in England	1	3	1
Charges in connection with the celebration of His Majesty's Silver Jubilee	1,26	..	..
Total ..	8,59	6,12	6,91
Charged ..	..	4	..
Voted ..	8,59	6,08	6,91

Revenue.

228. *Unclaimed deposits.*—This is a fluctuating item. The decrease of 15 in 1936-37 compared with the figure for 1935-36 is based on the progress of actuals. The provision for the next year is based on past actuals.

229. *Sale of stores and materials.*—The increase of 9 in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to the anticipated receipts on account of the sale of His Excellency the Governor's motor cars.

230. *Recoveries of overpayments.*—The decrease of 52 in 1936-37 and 1937-38 is mainly due to 64 recovered from the Government of India, in respect of the payment made to the District Local Board, Ahmedabad, on account of Local Fund Cess recoverable from the Limdi Darbar, being credited to this head during 1935-36.

231. *Collection of payments for services rendered.*—The increase of 39 in the figure for 1936-37 over that for 1935-36 is mainly due to the fact that recoveries of contribution (56) on account of Bombay I.C.S. officers recoverable from the Sind Government is credited to this head. The increase of 4 in the budget estimate for 1937-38 is based on the progress of actuals.

Expenditure.

232. *Donations for charitable purposes.*—The decrease of 59 in the figure for 1936-37 compared with that for 1935-36 is mainly due to the transfer of provision (48) for the Children's Aid Society and Society for the Protection of Children in Western India from this head to 47, Miscellaneous Departments, and reduction in the grant-in-aid to Societies for prevention of cruelty to animals.

233. *Special Commissions of Enquiry.*—The figure for the year 1936-37 represents expenditure on account of the Bombay Stock Exchange Enquiry Committee.

234. *Irrecoverable temporary loans written off.*—The figure for 1936-37 is based on the progress of actuals. The budget estimate for 1937-38 includes an estimated write off of about 21 on account of arrears of tagavi loans to certain khatedars in Dhandhuka Taluka.

235. *Rents, Rates and Taxes.*—With effect from 1937-38 the following items are provided under this head :—

(*i*) Rent for the Bombay-Poona Telephone Line, and

(*ii*) Payment of general taxes to the Bombay Municipality.

Under (*ii*) provision is made for the amount payable to the Bombay Municipality in respect of Government properties in lieu of the general tax under Section 144 of the City of Bombay Municipal Act, 1888. The figure for 1935-36 for the municipal tax (2,08) is higher than the figure for 1936-37 and the budget estimate for 1937-38 (1,71) because of additional payments made during 1935-36 to the Bombay Municipality on account of the increase in the number of properties of Government during the currency of the award for the previous quinquennium. Pending settlement of a dispute with the municipality regarding certain buildings and lands included in Mr. Kanga's new award for the quinquennium 1934-39 a provisional sum of Rs. 1,70,499 is payable by Government according to the rateable value fixed in the award for Government buildings and lands in the city.

236. *Contributions.*—The decrease of 15 in the figure for 1936-37 compared with 1935-36 is due to an expenditure of 27 in the earlier year under grants for local board elections as against 2 in 1936-37. The increase of 75 in the budget estimate for 1937-38 is mainly due to additional provision of 74 for grants for local board elections as general triennial elections are to be held in the Northern and Central Divisions.

237. *Charges in connection with the Village Panchayats Act.*—The increase in the budget estimate for 1937-38 compared with the figures for 1935-36 and 1936-37 is due to the provision on account of pay and travelling allowance of the special officer attached to the Office of the Commissioner, Central Division, for encouraging the growth of village panchayats in that division being now made under this head instead of under the head " 25—General Administration ".

LI and 63, Extraordinary Receipts and Charges.

Revenue.

	1935-36.	1936-37.	Budget Estimate, 1937-38.
Sale of land	..	50	30
Sale of other Government assets	29,27	..	21
Other items	16	8	50
Total ..	29,43	58	1,01
Deduct—Refunds	— 3	..	..
Total ..	29,40	58	1,01

Expenditure.

	1935-36.	1936-37.	Budget Estimate, 1937-38.
Expenditure on retrenched personnel—			
(A) Civil (Non-commercial)	19	3	..
(B) Joint Establishment—Public Works	16	19	10
Deduct—Expenditure transferred to XVII—Irrigation, etc. Works for which capital accounts are kept—Working expenses	— 6	— 4	— 2
Deduct—English cost of establishment	— 12	— 7	..
Charges in England	12	7	..
Total ..	29	18	8
Charged ..	*7*	*5*	..
Voted ..	22	13	8

Revenue.

238. *Sale of land.*—Receipts of Rs. 10,000 or more from the sale of land are credited to this head. The receipts are therefore of a fluctuating nature.

239. *Sale of other Government assets.*—The receipts in the year 1935-36 represent the sale proceeds of securities of certain High Court funds taken over by Government. The budget estimate of 1937-38 represents the sale proceeds of certain securities with Government for extensions and improvements to a hospital.

240. *Other items.*—The figures of 1935-36 and 1936-37 include 8 on account of the recoveries from the Bombay Board of Film Censors of the outstanding balance

of Government grant. The figures of 1935–36 also include cash balances of certain High Court funds. The budget estimate of 1937–38 represents a donation from the N. M. Wadia charities.

Expenditure.

241. The expenditure on leave salary and travelling allowance granted to the retrenched personnel has been debited to the head " 63, Extraordinary charges ". The share of such expenditure debitable to the Public Works Department has been shown separately and that on account of Irrigation Department transferred to the head " XVII—Irrigation, etc.—Works for which capital accounts are kept—Working expenses " by deduction of expenditure under this head. In order to transfer to the head " XVII " a proportion of the expenditure in England on account of the leave salary and travelling allowance of the retrenched personnel in the Public Works Department, the payments made to such personnel in the Public Works Department by the High Commissioner is brought to account under " Joint Establishment—Public Works " which is counterbalanced by a corresponding *minus* amount under the head " *Deduct*—English cost of establishment ".

The expenditure under this head is decreasing as the number of persons whose leave salaries are debitable to this head is decreasing.

242. *Joint Establishment—Public Works.*—The increase in 1936–37 over the year 1935–36 is due to the expenditure on leave salaries and travelling allowance to the staff retrenched in the Public Works Department, Secretariat, on the separation of Sind. The budget estimate for 1937–38 also includes provision on that account.

243. *Deduct—English cost of establishment.*—For accounts procedure *see* remarks in paragraph 241 above. The decrease in 1936–37 compared with 1935–36 is due to the payment of leave salary in 1936–37 being restricted to a period of about eight months only after which the officer has retired.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure.

244. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "68". The capital expenditure on these works may be defrayed from the general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head "68" is intended to include only such expenditure as is incurred from sources outside the revenues of the year, and for this reason the provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and are shown under a separate head, viz. "19".

245. The figures for the three years ending 1937-38 are shown below :—

	Total.	*Charged.*	Voted.
1935-36	4,46	*25*	4,21
1936-37	2,77	*17*	2,60
1937-38	2,55	*12*	2,43

The budget estimate of 2,55 for 1937-38 shows a decrease of 1,91 and 22 when compared with the figures for 1935-36 and 1936-37, respectively. The decrease is mainly due to the smaller provision made for the Nira Right Bank Canal Project which is approaching completion.

246. The details of the provision made for 1937-38 are given below :—

—	Voted.	*Charged.*	Total.
Works	2,22	....	2,22
Establishment—			
Ordinary	40	*11*	51
Special	5	....	5
Pensionary charges	3	*1*	4
Tools and Plant (Ordinary)	3	....	3
Deduct—Receipts on capital account	—30	....	—30
	2,43	*12*	2,55

247. As explained in the last paragraph under the head "XVII", all ordinary esablishment and tools and plant charges of the Public Works Department are included in one demand for grant under the head "50—Civil Works". Out of the total votable amount of 2,43 the provisions of 40 and 3 for ordinary establishment and tools and plant charges respectively have, therefore, been included in the demand under the head "50—Civil Works" (Demand No. 23 and) the residue, viz. 2,00 has been included in Demand No. 31.

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70, Capital Outlay on Improvements of Public Health.

Expenditure.

	1935-36.	1936-37.	Budget Estimate, 1937-38.
1. Poona Drainage Improvement Scheme, 1st section	36	....	....
2. Annual instalment for purchase of the Kirkee water works from military authorities ..	25	25	25
3. Remodelling the Mutha Right Bank Canal into sections	4	....	....
4. Providing a new dust-proof roof over High Service Reservoir of the Poona Water Works	9	....	....
5. Providing new economiser and new chimney for Poona water works	23	1	....
6. Installation of a fourth pumping unit at the Bahiroba pumping station	2	....	....
7. Diversion of Sadar Bazar Nala in the Sholapur Development scheme	1	....	16
8. Provision on account of new oil and electric pumping units at the Bahiroba Pumping Station	....	1,38	....
9. Providing water supply at Ardeshir Irani Road, Poona	....	16	....
10. Providing and fixing additional fire hydrants on the existing mains in the Poona Cantonment Water Supply ..	....	9	13
11. Installation of one spare pumping unit for the middle service in the Poona Cantonment water works	....	....	68
12. Providing a dust-proof roof of reinforced cement concrete over the upper service reservoir in the Poona Cantonment water works ..	....	....	5
13. Laying 3″ diameter C. I. pipe for supplying water to bungalows on the Boat Club and Sir Bhandarkar Road in the Poona Cantonment water supply	....	....	11
14. Laying 3″ diameter C. I. pipe main for supplying water to bungalows in the Bhamburda Town Planning Area No. 1 in the Poona Cantonment Water Supply	....	....	6
15. Laying 3″ diameter C. I. pipe main for supplying water to the bungalows in Wakdewadi in the Poona Cantonment water supply ..	....	....	8
Total ..	1,00	1,89	1,52
Charged ..	*3*	*8*	*6*
Voted ..	97	1,81	1,46

248. *Item* 2.—According to the terms of the agreement for the purchase of the Kirkee water works with the Government of India made in 1929, payments are to be made in 20 equal instalments of 25 each. The amount of 25 in this year's estimates is on account of the seventh instalment.

249. *Item* 7.—This work forms part of the Sholapur Development scheme for developing a large tract of open Government land lying within the Sholapur municipal limits between the city and the railway lines. Very little expenditure has been incurred so far, as the projects in the scheme, which were prepared in 1928, require revision in view of the changed circumstances. A provision of 16 is made in the current year's budget on account of payment of compensation for acquisition of land in the scheme.

250. *Item* 10.—102 fire hydrants are required by the following three authorities in Poona, who are willing to pay the usual rent of Rs. 5 per year per hydrant :—

	No. of hydrants demanded.
(1) Cantonment Authority	58
(2) Garrison Engineer	10
(3) Suburban Municipality	34
	102

The total cost of the work is estimated at 22. Of this amount an expenditure of 9 was incurred during 1936-37. The balance of 13 is provided in the current year's budget.

251. *Items* 11 *to* 15.—These items have been explained in the list of new items.

80, Bombay Development Scheme.

252. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head " 59, Bombay Development Scheme ", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head " XLII, Bombay Development Scheme ". From the year 1927–28, revenue heads " 42 " and " XXXI, Bombay Development Scheme " were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928–29 two more schemes, viz., the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930–31.

253. Government are at present carrying out the programme of development approved by the Legislative Council, viz., (1) the Reclamation of Block No. 7 with such dry filling materials as may be offered free of cost at certain accessible points outside that Block, (2) the construction of a marine promenade connecting Blocks 2 and 7, and (3) the development of Blocks 1 and 2.

The following important works are in progress in the current year and the provisions proposed are for their completion :—

(1) Construction of the Marine Drive to its full width between plots Nos. 98 to 207 complete with drains and lighting arrangements in Blocks 1 and 2.

(2) Providing surface drainage for, and constructing without paving of footpaths, certain roads in Blocks Nos. 1 and 2 and planting road side trees (constructing certain roads in Blocks Nos. 1 and 2, roads A, B, C, D, portions of 40′, 50′, and 120′ roads).

The following new works have been provided in the current year and are expected to be completed :—

(1) Construction of storm water drain along 100 feet road to the north of Lloyd Recreation ground and Marine Drive connecting with major storm water drain No. 9 in Block No. 1.

(2) Constructing minor storm water drain for 120′ road along storm water drain No. 6 between the junction with 120′ road (North-south) and sea wall Block No. 2.

(3) Providing sewers and accessories along 120′, 50′ and 40′ roads in the south-west portion of Block No. 2.

In addition, a provision of 36 is proposed on account of the transfer of the Willingdon south scheme of the late Development Department to the Revenue Department. This item is merely an accounts adjustment.

254. The following statement shows the expenditure and receipts entered under this head :—

—		1935-36.	1936-37.	Budget Estimate, 1937-38.
A—Works and repairs	Voted ..	6,76	12,72	7,06
B—Establishment and contingencies ..	*Charged* ...	*3*	*4*	*4*
	Voted ..	19	20	21
Deduct—Anticipated receipts from sales of surplus plant ..		—1	..	—1
Deduct—Receipts of a capital nature		—1,89	—2,43	—2,04
	Total ..	5,08	10,53	5,26

With a view to taking advantage of the present demand for building plots in Bombay the works of construction of roads, drains, and of marine drive have been accelerated. This has caused increase under "works and repairs" in the figure for 1936–37 and budget estimate for 1937–38 compared with the figure for 1935–36. The 1936–37 figure also includes an extraordinary payment of 5,87 to the B. B. & C. I. Railway Company for the land between the Churchgate Station and the Japanese Gymkhana.

The increase of 54 under receipts of a capital nature in 1936–37 compared with the figure for 1935–36 is due mainly to realisation in 1936–37 of premium of 20 per cent. for sale of plots in Block V in the Back Bay Scheme and to the refund of the Municipal General Tax for the quinquennium, 1929–34. The decrease of 39 in 1937–38 compared with 1936–37 figure is due to the absence in 1937–38 of the refund of the Municipal General Tax and to anticipated smaller receipts.

The establishment items provided under this head consist of the following :—

(*i*) Cost of establishment employed specifically in connection with the Back Bay Reclamation Scheme and the contingencies as arising therefrom.

(*ii*) Secretariat charges calculated at 1 per cent. on the estimated cost of works and repairs. For this item a corresponding credit is afforded under the head "50, Civil Works".

(*iii*) 5, 10 and 30 per cent. respectively of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer. These percentages have been based on the proportion of the time likely to be spent by those officers on work connected with the Back Bay Reclamation Scheme.

255. The following are the details of the receipts of a capital nature taken in reduction of expenditure :—

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
(1) Sale of land—			
B. 1—Back Bay Reclamation Scheme	16	1,07	90
B. 9—Dadar Distillery Site	23	8	7
S. S. 1—Kurla-Kirol	..	..	..
S. S. 2—Trombay North East	2	..	2
S. S. 3—Trombay North West	18	23	20
S. S. 6—Danda	7	5	5
S. S. 7—Khar Model Suburb	71	56	60
S. S. 16—(Andheri Sector of Shahar, Kolekalyan) ..	4	8	11
S. S. 15—Ambernath Development	..	4	2
S. S. 17—Central Salsette Tramway	27	8	10
S. S. 18—Kirol North	4	17	4
S. S. II and III—Kurla Diversion Road	..	..	1
(2) Rents from properties—Back Bay Scheme	15	26	10
(3) Miscellaneous—Receipts	3	3	4
Total ..	1,90	2,65	2,26
Deduct—Brokerage	—1	—22	—22
Net total ..	1,89	2,43	2,04

The demand to be voted under the head is 5,22 excluding 4 for expenditure charged on revenue under "Establishment and contingencies".

81, Civil Works.

	1935–36.	1936–37.	Budget Estimate, 1937–38.
Expenditure .. .. .. Voted ..	3	3	4

256. The grant for 1937–38 has been distributed as under :—

		Rs.
Original works	.. ..	3,000
Establishment—		
Charged ..	.. ..	*100*
Voted ..	.. ..	500
Tools and Plant	.. ..	..
Rounding	*Charged* ..	—*100*
	Voted ..	+500
	Total ..	4,000

83, Payments of commuted value of pensions.

	1935-36.	1936-37.	Budget Estimate, 1937-38.
Payments of commuted value of pensions	9,83	10,82	11,85
Deduct—			
Amount financed from ordinary revenues	— 10	— 6	— 4
Capital portion of equated payments out of revenue ..	— 4,01	— 5,58	— 6,44
Total ..	5,72	5,18	5,37
Charged ..	*—21*	*27*	*37*
Voted ..	5,93	4,91	5,00

257. All payments on account of commutation of pensions are accounted for under the capital major head " 83, Payments of commuted value of pensions " in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head " 55-A, Commutation of pensions financed from ordinary revenues ". The net amount debited to " 83 ", after deducting therefrom the expenditure financed from ordinary revenues, is repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head " 55, Superannuation allowances and pensions " and credits are transferred to (*a*) the capital head " 83 " of the capital portion of the payments and to (*b*) " 22, Interest on debt and other obligations " of the interest portion.

258. *Payments of commuted value of pensions.*—The expenditure under this head depends upon the number of applications received and admitted. The budget estimate of 1937-38 is based on anticipated demands.

259. *Deduct—Amount financed from ordinary revenues.*—See remarks under the head " 55-A, Commutation of pensions financed from ordinary revenues ".

260. *Deduct—Capital portion of equated payments out of revenue.*—Separate figures for Bombay and Sind are not available under this head for 1935-36; Bombay's share for that year has therefore been taken at 85 per cent. of the total expenditure for Bombay including Sind. As Sind's share of the debt on account of commutations of pensions has been taken over by Bombay as part of the financial settlement with effect from 1936-37 the total expenditure in respect of equated payments has been shown against Bombay in 1936-37 and 1937-38. The increase in 1937-38 over the year 1936-37 is due to the fact that the figures of 1936-37 include capital portion of equated payments for ten years whereas the budget estimate for 1937-38 includes that for eleven years.

85, Payments to retrenched personnel.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Civil (Non-Commercial)—Gratuity	5	....	....
Irrigation—Gratuity	....	9	....
Deduct—Repayments out of revenue—			
(*a*) Expenditure transferred to "XVII—Irrigation, etc. Works for which capital accounts are kept—Working expenses" ..	....	—2	....
(*b*) Amount written back to "55, Superannuation allowances and pensions" ..	—60	—52	—54
Total—Voted ..	—55	—45	—54

261. Under the orders of the Auditor General, expenditure on gratuities to retrenched personnel has been debited to this head, separately for non-commercial and commercial departments.

262. *Irrigation—Gratuity.*—The expenditure in 1936-37 is on account of the payment of gratuities to the non-gazetted staff in the Public Works Department, Secretariat, retrenched on account of the reduction of work in consequence of the separation of Sind. A portion of this is debitable to the Irrigation Department and has been transferred to the head "XVII, Irrigation, etc." by credit to this head.

263. Payments on account of gratuities to retrenched personnel are, in the first instance, debited to the capital head "85". These payments are written back to revenue within a period of five years beginning from the year 1933-34, i.e., 1/5th of the expenditure in each year is being debited to the revenue head "55, Superannuation allowances, etc." until the expenditure in respect of that year under "85" is wholly wiped out. The debits to "55" on account of write-backs are counterbalanced by corresponding credits to "85".

Debt, Deposits, Advances and Remittances.

264. As a consequence of provincial autonomy, the banking and accounting arrangements of Provincial Governments have been revised with effect from the 1st April 1937, and Provincial Governments are now responsible for providing not only for their revenue and capital expenditure but also for a large body of transactions of a local nature associated with debt, deposits, advances and remittance heads. A number of new heads of accounts have therefore been opened in the current year to record those transactions. The following explanation is offered of the figures entered under the existing and the new heads under this section.

Receipts.

—	1936-37.	Budget Estimate, 1937-38.
N.—Public Debt—Debt raised in India—		
II—Floating Debt—Treasury Bills	..	68,00

265. To meet temporary deficiencies in the debt, capital, deposits, advances and remittances section month by month it is proposed to issue 3 monthly treasury bills. This accounts for the estimate of 68,00 under this head. A corresponding sum has also been provided on the disbursement side for the discharge of the treasury bills as they will not be carried over into the next financial year. The issue of treasury bills to meet deficiencies in the revenue section will not be necessary as the Government of India have agreed to meet them, during the year 1937-38, by providing ways and means advances interest free.

—	1936-37.	Budget Estimate, 1937-38.
O.—Unfunded Debt—		
State Provident Funds..	..	54,50

266. This head both on the receipt and disbursement side appears for the first time this year in the Provincial accounts. The estimate represents the contributions of the subscribers to the Provident Funds, repayments with interest of advances given to them from the funds and interest on the balances in the Fund paid by Government for which provision is made under "22, Interest on debt and other obligations".

—	1936-37.	Budget Estimate, 1937-38.
Famine Relief Fund	1,48	5,38

267. As the Devolution Rules ceased to operate with effect from 1st April 1937, provision for the establishment and maintenance in this Presidency of a Fund on the lines of the old Famine Relief Fund maintained under Schedule IV to those rules, was made by the Bombay Famine Relief Fund Act, 1936, which came into force with effect from 1st February 1937. On the commencement of this Act, the balance to the credit of this Government in the old fund was withdrawn and after setting apart a sufficient amount for the grant of loans to cultivators and for the relief of famine in the year 1936-37, the remaining amount

was invested in securities of the Government of India as provided in section 4 of the Act. The Famine Relief Fund now consists of—

(*i*) the securities of the Government of India in which the Fund is invested ;

(*ii*) the interest which may from time to time accrue on the investments ; and

(*iii*) such other sums as the local Government may from time to time contribute to the Fund under sub-section (*2*) of section 7 of the Act or otherwise.

The Fund can be expended only upon—

(1) the relief of serious famine in the Presidency, and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Presidency :

provided that when the Fund exceeds the minimum of Rs. 63 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the Presidency, or for the grant of loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or for relief purposes, or in the repayment of advances made by the Government of India or to meet irrecoverable balances of loans granted under the said Acts or for relief purposes.

268. The details of the estimated receipts shown above are :—

—	1936-37.	Budget Estimate, 1937-38.
A—Famine Relief Fund—		
(*a*) Transfers from the Revenue Account	..	3,10
(*b*) Interest receipts	1,25	2,20
(*c*) Recoveries of famine expenditure	23	8
Total ..	1,48	5,38

Item (*a*).—See paragraph 210 under "XLIII, Transfers from Famine Relief Fund" and "54, Famine Relief". The estimated deficiency to be made good in the current year from the revenues of the Province is shown as a receipt under this head.

Item (*b*).—Interest realised on the securities in which the Fund is invested [item (*ii*) above] is credited to this head. The difference between the budget estimate for the current year and the figure for 1936-37 is mainly due to the average rate of interest adopted for the current year, viz., 3·7 per cent. being higher than the rate of 2 per cent. at which the Government of India paid interest in 1936-37 on the balance in the old fund.

Item (*c*).—Recoveries of expenditure incurred in the past on direct relief of famine which are of a fluctuating nature are credited to this head.

—	1936-37.	Budget Estimate, 1937-38.
Appropriation for reduction or avoidance of debt	18,25	15,89

269. In the accounts the amount provided in the revenue section for repayment of the loans taken from the Central Government is to be passed on to that Government through the debt section by credit to this head and debit to the head " Loans from the Central Government ". See paragraph 88 under " 23, Appropriation for reduction or avoidance of debt ".

—	1936-37.	Budget Estimate, 1937-38.
Provincial Road Fund—		
(1) Investment Account	..	4,73
(2) Other Accounts	4,73	5,33
Total ..	4,73	10,06

270. Under section 9 (*4*) of the Bombay Motor Vehicles Tax Act, 1935, if the net proceeds of the tax in any year exceed the sum of Rs. 26,57,000 the excess amount, after satisfying the requirements, if any, of sub-section (*3*) of that section, shall be entered in a separate account and shall be expended in such manner as the Local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to or managed by, any local authority. This head has been opened to record the amounts so transferred and the expenditure incurred therefrom. The sums shown against item (2) are the estimated surpluses for the years 1936-37 and 1937-38. The sum of 4,73 was invested last year in treasury bills and the estimate against item (1) in 1937-38 is on account of the sale proceeds of these bills. The amount is to be utilised in the manner shown on the disbursement side against the minor head " Other Accounts " of the head. The estimated surplus of 5,33 in the current year is proposed to be invested pending settlement of the items on which it should be spent.

—	1936-37.	Budget Estimate, 1937-38.
Deposits of depreciation fund of Government Presses—		
Government Central Press	16	17
Yeravda Prison Press	5	5
Total ..	21	22

271. The figures for the last and current years represent the provision for depreciation, which is provided by debit to " 56, Stationery and Printing ".

—	1936-37.	Budget Estimate, 1937-38.
Deposits of depreciation reserves of Commercial concerns—		
A.—Reserves—		
(*i*) Depreciation reserve of Nasik Distillery	1,15	1,15
(*ii*) Mahura flowers fire insurance reserve	5	5
Total ..	1,20	1,20

272. The figures shown above represent the provisions for depreciation in the last and current years debit for which is entered under " 8—Provincial Excise ".

—	1936-37.	Budget Estimate, 1937-38.
Deposits of Local Funds	..	3,04,41

273. This head both on the receipt and disbursement side appears for the first time this year in the Provincial accounts. The estimate of receipts shown above is on account of funds deposited by the district local boards, municipalities and other local bodies who bank with Government. The estimate on the disbursement side under this head records withdrawals from their deposits in treasuries by the local bodies.

—	1936-37.	Budget Estimate, 1937-38.
Departmental and Judicial deposits—		
Civil Deposits	54	4,56,26

274. The various items coming under this head on the receipt and disbursement sides are given at pages 49 and 343 of the civil budget estimates. All the items with the exception of " Deposit account of receipts under the Bombay Public Conveyance Act " appear for the first time in the Provincial accounts this year.

—	1936-37.	Budget Estimate, 1937-38.
Other Accounts—		
(1) Subventions from Central Road Fund	17,80	10,77
(2) Deposit Account of grants from the Central Government for economic development and improvement of rural areas ..	5,00	..
(3) Deposit account of grants made for the scheme of co-operative training and education	..	..
(4) Deposit account of grants made by the Indian Central Cotton Committee	..	1,00
(5) Deposit account of grants made by the Imperial Council of Agricultural Research	1,86	1,76
(6) Deposit account of grants from the Central Government for the development of handloom industries	39	39
(7) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries ..	13	14
(8) Deposit account of grants from Sugar Excise Fund ..	21	13
Total ..	25,39	14,19

275. According to the accounting procedure prescribed for transactions of the Central Road Fund the amounts distributed to Provincial Governments are credited to " Subventions from Central Road Fund ". The actual expenditure on works executed is recorded under " 50, Civil Works—Communications and Repairs.". At the same time an equal amount is debited to the abovementioned

deposit head and credited to the minor head " Transfers from Central Road Development Account " under the receipt head " XXXIX-Civil Works ". The lower estimate for the current year compared with the last year's figure is due to the recent orders of the Government of India under which all future allocations to provinces from the Central Road Fund will be retained by them until the present balances with the local Governments are exhausted. Hence the estimate for 1937–38 has been placed at 10,77 which together with the estimated balance (39,40) on 31st March 1937 equals 50,17 the expenditure provided for under " 50, Civil Works " for works to be financed from the Fund.

276. In the year 1935–36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay share was 5,62, and expenditure was incurred on various schemes approved by the Bombay Legislative Council. The unspent balance from that allotment on 31st March 1936 amounted to 4,61. The Government of India sanctioned a further allotment of Rs. 5 lakhs last year. As no further allotment for this purpose is expected in the current year, no provision has been shown on the receipt side of the deposit account. The expenditure expected to be incurred in the last and current years has been shown on the disbursement side.

277. The Government of India sanctioned in 1935-36 an allotment of 70 of which the Bombay share was 59 to be spent by the Bombay Government in furtherance of schemes for co-operative training and education. The procedure prescribed for the accounting of the expenditure in the Provincial Accounts is exactly similar to that followed in the case of subvention from Central Road Fund mentioned in paragraph 275 above. As no allotment from the Government of India is expected this year, no provision is shown in the estimates on the receipt side. The amounts expected to be spent in the last and the current years out of the balance of 58 left from the grant paid by the Government of India in 1935–36 are shown on the disbursement side of the deposit account.

278. The grants given by the Indian Central Cotton Committee were till the end of last year credited to a deposit head and the expenditure was taken as a direct charge to that head in the deposit section of the Central accounts. But with effect from the current year the transactions relating to these grants appear both on the receipt and disbursement sides of the Provincial Accounts.

279. The accounting procedure for subsidies from the Imperial Council of Agricultural Research is similar to that followed in the case of subventions from the Central Road Fund. They are credited in the first instance to this deposit head. The actual expenditure on the various schemes of research is recorded under the service heads, viz., " 40-Agriculture " and " 41-Veterinary " and at the same time an amount equal to that expenditure is debited to the deposit head. A corresponding credit is given on the receipt side under " XXIX-Agriculture " and " XXX-Veterinary ".

280. The grant made by the Government of India for the development of the handloom industries is credited in the first instance to the deposit account on the receipt side and the amount actually spent under the service head " 43-Industries " is credited to the revenue head " XXXII-Industries " and the deposit account is cleared by a corresponding debit on its disbursement side.

281. The Government of India have sanctioned a grant of 13 in 1936–37 and of 14 in 1937–38 for a scheme formulated by the Woollen Industries Committee for the development of cottage and small scale woollen industries. The expenditure to be incurred in 1937–38 from that allotment is provided on the disbursement side. The accounts procedure will be that given above in paragraph 280.

282. The allotments expected from the Government of India are 21 and 13 in the last and current years from their sugar excise fund to be utilised in furtherance of co-operative effort for the manufacture of sugar. The accounting procedure is similar to that followed in the case of subventions from the Central Road Fund. Accordingly, the receipts expected from the Government of India are, in the first instance, credited to the deposit account on the receipt side. An amount equal to the actual expenditure booked under the service head " 40-Agriculture " is

credited to the revenue head "XXIX-Agriculture" and the deposit account is cleared by a corresponding debit on the disbursement side.

—	1936-37.	Budget Estimate, 1937-38.
Advances repayable	..	16,49

283. The transactions under this head both on the receipt and the disbursement sides appear in the Provincial Accounts for the first time in 1937–38. The estimates have been framed on the basis of past actuals. The detailed items under this head appear at pages 51 and 344 of the Civil budget estimates.

—	1936–37.	Budget Estimate, 1937–38.
Permanent advances	..	2

284. A permanent advance is an advance granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipt side is on account of reimbursement by officers of permanent advances not required by them. These estimates appear for the first time this year in the Provincial Accounts and have been framed on the basis of past actuals.

—	1936–37.	Budget Estimate, 1937–38.
Accounts with foreign Governments and Indian States	..	5

285. In the case of payments due to an Indian State, instead of direct cash payment being made by the disbursing officers of Government, the Accounts Officer whose duty it is to audit and pass such payments has to request the Civil Accountant General who is in account with the State to make the payment. The estimate under this head appears for the first time in the Provincial Accounts this year and has been entered at the instance of the Accountant General, Central Revenues.

—	1936–37.	Budget Estimate, 1937–38.
Suspense Accounts	..	8,89

286. The items included in this estimate are—

(1) Suspense accounts.

(2) Recoveries of service payments.

The first item records expenditure on purchase of stores, road material, etc., and it is cleared by credit when the stores, etc., are issued to departments by debit to

the proper head. The second item records recoveries made in the course of audit before they are finally brought to account. The estimates both on the receipt and disbursement sides are framed on the basis of past actuals.

—	1936-37.	Budget Estimate, 1937-38.
Cheques and Bills	..	3,29,00

287. The estimate is on account of credit to be given to this head by debit of the expenditure to the proper service or other heads in regard to items mentioned below for which estimate is provided on the disbursement side :—

(1) Cheques issued in payment of bills at the pre-audit counter of the Accountant General's office.

(2) Departmental cheques in the case of any department that renders account to the civil department by drawing money on cheques.

This head appears for the first time in the Provincial Accounts this year and the estimates both on the receipt and disbursement sides are framed on the basis of past actuals.

—	1936-37.	Budget Estimate, 1937-38.
Departmental and similar accounts	..	15

288. This head receives debit for the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. This head appears for the first time this year in the Provincial Accounts and the estimates both on the receipt and disbursement sides are framed on the basis of past actuals.

—	1936-37.	Budget Estimate, 1937-38.
Loans and advances by Provincial Government—		
(1) Repayment of loans given to Presidency Corporations—		
(*a*) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt	4,99	4,24
(*b*) Repayment by the Bombay Municipality of other loans ..	40,86	42,78
(*c*) Repayment by the Bombay Port Trust	14,20	..
(2) Recoveries of loans to Government servants	43	2,26
(3) Recoveries from cultivators, local bodies and others ..	14,83	15,97
	75,31	65,25

289. (1) (*a*) and (*b*).—The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz., (*i*) for its improvement purposes granted to the late Improvement Trust, (*ii*) for general purposes, (*iii*) for development purposes and (*iv*) for the construction of the Vehar Lake and Water Works. The outstandings on 31st March 1937 of loans advanced in 1931–32, 1932–33 and 1935–36 under (*i*) have been included in the consolidated debt explained in paragraph 80 under " 22-Interest on debt and other obligations " and are proposed to be repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937–38. The other loans under (*i*) are being repaid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (*ii*) by annual equated instalments of principal and interest spread over 30 years. The loans under (*iii*) for development purposes were taken by the Municipality in 1923–24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923–24 loans outstanding at the beginning of 1934-35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924–25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929–30. The loan of 82,67 advanced in 1935–36 to liquidate the portion of the Bombay Development loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan at (*iv*) was given by the Central Government but the outstanding on 31st March 1937 of that loan has been transferred to this Government on that date. The credit in respect of the repayment of that loan appears for the first time in the estimate for the current year. The loan is repayable, including interest, in monthly instalments of 9 for a period of sixty years beginning from 1893.

(1) (*c*).—The figure for 1936-37 represents the principal portion of the equated instalments paid by the Bombay Port Trust towards repayment of the loans given to it. The loans outstanding on 31st March 1937 have been taken over by the Government of India and hence no recovery is due to this Government from 1937–38 in respect of those loans.

290. (2) The following statement shows the transactions in respect of this item :—

	1936–37.		Budget Estimate, 1937–38.	
	Payments.	Receipts.	Payments.	Receipts.
(*a*) Loans to Government servants under the state-aided buildings scheme	10	43	20	40
(*b*) Advances to Government servants for house-building, purchase of motor cars and other conveyances and passages	..	..	2,20	1,86
Total ..	10	43	2,40	2,26

The advances under (*b*) were till the end of last year given from Central Government funds. The outstandings of such advances given to the Bombay Government servants have been decentralised on 31st March 1937 and from 1937–38 the recoveries due and the fresh advances to be given will appear in the Provincial Accounts.

291. As regards item (3), the following statement shows the transactions under the Provincial Loans and Advance Account:—

—	1936-37.		Budget Estimate, 1937-38.	
	Payments.	Receipts.	Payments.	Receipts.
Loans to district and other local fund committees for public works	25	1,82	25	1,84
Loans to land-holders and other notabilities ..	2,50	..	..	..
Loans to cultivators	10,65	7,89	4,48	10,99
Loans through Co-operative Societies and Banks	..	14	..	7
Loans for the purposes of the Co-operative Societies Act	2	2	2	2
Loans to non-agriculturists in flood-affected areas	..	8	..	7
Loans to Co-operative Housing Societies ..	..	1,65	..	74
Loans to Co-operative Housing Societies in flood-affected areas	..	4	..	5
Loans under the State-aided Buildings Scheme.	72	3,12	1,00	2,10
Loans to small industries	4	..	30	..
Other miscellaneous loans	3	7	1	9
Total ..	14,21	14,83	6,06	15,97

—	1936-37.	Budget Estimate, 1937-38.
Cash remittances and adjustments between officers rendering accounts to the same Accountant General	....	1,12,86

292. This head appears for the first time this year in the Provincial accounts and the estimates both on the receipt and disbursement sides are framed on the basis of past actuals.

Disbursements.

—	1936-37.	Budget Estimate, 1937-38.
Permanent Debt—		
Loans not bearing interest—		
Expired loans .. .. .. *Charged* ..	*8,45*	..

293. The figure for 1936-37 represents the amount required for the discharge of the portion of Bombay Development Loan of 1920 outstanding at the end of 1935-36. No portion of the loan is expected to remain undischarged in 1937-38.

—	1936-37.	Budget Estimate, 1937-38.
Floating Debt—		
Treasury Bills .. .. *Charged* ..	..	*68,00*

294. *See* paragraph 265 above.

—	1936-37.	Budget Estimate, 1937-38.
Repayment of loans from the Central Government—		
(1) Consolidated debt	28,67	15,89
(2) Bombay Municipality	40,86	42,16
(3) Bombay Port Trust	14,20	..
Total—*Charged* ..	*83,73*	*58,05*

295. (1) *See* paragraph 88 under " 23 " which explains how the estimate for the current year is arrived at. The last year's figure against item (1) is made up of 18,25 provided under " 23 ", 4,99 paid by the Bombay Municipality towards repayment of its loans included in the consolidated debt, and 4,93 and 50, repayments in respect of the loans utilised for expenditure under " 83 " and " 85 " respectively.

296. (2) and (3) *See* paragraph 289 above.

—	1936-37.	Budget Estimate, 1937-38.
O. Unfunded Debt—		
State Provident Funds .. .. .. *Charged* ..	..	*29,88*

297. *See* paragraph 266 above. The estimate for 1937-38 is on account of advances from, and withdrawals of, the balances in the Provident Funds.

—	1936-37.	Budget Estimate, 1937-38.
Famine Relief Fund—		
A—Famine Relief Fund—		
(*a*) Transfers to the revenue account	4,34	3,48
(*b*) Payment of advance interest on securities purchased ..	..	..
(*c*) Advances to Provincial Loans Account for loans to cultivators, etc.	1,25	..
B—Investment Account—		
(*d*) Purchase of securities	59,64	1,90
Total—*Charged* ..	*65,23*	*5,38*

298. *See* paragraph 267 above explaining the purposes for which the Famine Relief Fund can be expended.

Item (*a*).—See paragraph 208 under " XLIII—Transfers from Famine Relief Fund ".

Items (*b*) *and* (*d*).—The amounts spent on the purchase of securities for the Fund are debited to the head " Purchase of securities " [item (*d*)], and the advance interest paid at the time of purchase is debited to the head " Payment of

advance interest on securities purchased" [item (*b*)]. No provision has been entered under the latter item in 1936-37 or in the budget estimate for 1937-38 on the assumption that securities will be purchased on the dates on which the interest payments fall due. The provision of 59,64 under item (*d*) in 1936-37 represents the investment of the balance in the Famine Relief Fund. (See paragraph 267 above.)

—	1936-37.	Budget Estimate, 1937-38.
Provincial Road Fund—		
(1) Investment Account	4,73	5,33
(2) Other Account—		
(*i*) Maintenance and repairs to Government roads—		
Northern Circle	..	80
Central Circle	..	1,10
Deccan Irrigation Circle	..	30
Southern Circle	..	80
Reserve with Government	..	94
(*ii*) Grants-in-aid to District Local Boards for improvement of roads	..	79
Total—*Charged* ..	*4,73*	*10,06*

299. See paragraph 270 above.

—	1936-37.	Budget Estimate, 1937-38.
Depreciation Reserve Fund—Government Presses—		
Deposits of Depreciation Fund of Government Presses .. *Charged* ..	*18*	*46*

300. The last year's figure and the current year's estimate are on account of the cost of renewals and replacements debitable to the depreciation fund.

—	1936-37.	Budget Estimate, 1937-38.
Deposits of depreciation reserves of commercial concerns—		
Depreciation Reserves of Nasik Distillery .. *Charged* ..	*20*	*5*

301. The last year's figure and the current year's estimate are on account of renewals and replacements debitable to the depreciation reserves of the Nasik Distillery.

—	1936-37.	Budget Estimate, 1937-38.
Deposits of Local Funds .. .. .. *Charged* ..	..	*3,08,47*

302. See paragraph 273 above.

—	1936-37.	Budget Estimate, 1937-38.
Departmental and Judicial Deposits .. .. *Charged* ..	*54*	*4,54,34*

303. See paragraph 274 above.

—	1936-37.	Budget Estimate, 1937-38.
Other Accounts—		
(1) Subvention from Central Road Fund	20,01	50,17
(2) Deposit account of grants from the Central Government for economic development and improvement of rural areas ..	2,40	3,82
(3) Deposit account of grants for the scheme of co-operative training and education	25	23
(4) Deposit account of grants made by the Indian Central Cotton Committee	..	1,38
(5) Deposit account of grants made by the Imperial Council of Agricultural Research	1,90	1,76
(6) Deposit account of grants from the Central Government for development of handloom industries	47	45
(7) Deposit account of grants from Central Government for development of cottage and small scale woollen industries ..	..	20
(8) Deposit account of grants from Sugar Excise Fund.. ..	25	23
Total—*Charged* ..	*25,28*	*58,24*

304. Please see paragraphs 275-282 above.

—	1936-37.	Budget Estimate, 1937-38.
Advances Repayable	..	16,69
Charged ..	..	*13,31*
Voted ..	..	3,38

305. See paragraph 283 above.

—	1936-37.	Budget Estimate, 1937-38.
Permanent advances .. .. .. *Charged* ..	..	*4*

306. See paragraph 284 above.

—		1936-37.	Budget Estimate, 1937-38.
Suspense Accounts	*Charged* ..	..	*8,85*

307. See paragraph 286 above.

—		1936-37.	Budget Estimate, 1937-38.
Cheques and Bills	*Charged* ..	..	*3,27,92*

308. See paragraph 287 above.

—		1936-37.	Budget. Estimate, 1937-38.
Departmental and similar accounts ..	*Charged* ..	..	*60*

309. See paragraph 288 above.

—		1936-37.	Budget Estimate, 1937-38.
Miscellaneous Government Account ..	*Charged* ..	..	*10,93*

310. See paragraph 89 under " 23, Appropriation for reduction or avoidance of debt ".

		1936-37.	Budget Estimate, 1937-38.
Loans and advances by Provincial Government ..	Voted ..	14,31	8,46

311. The details of these figures are given in paragraphs 290-291 above.

—		1936-37.	Budget Estimate, 1937-38.
Cash remittances and adjustments between officers rendering accounts to the same Accountant General ..	*Charged* ..	..	*1,12,08*

312. See paragraph 292 above.

STATEMENT E.

STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET ESTIMATES FOR 1937-38.

7. LAND REVENUE.

MINISTER IN CHARGE—The Honourable Mr. JAMNADAS M. MEHTA.

ITEM 1. Tracers in the Government Photozinco Press, Poona, for work in connection with city survey maps, etc.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	1,680
Total ..	... ,,	1,680	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—As a measure of retrenchment five posts of tracers in the Government Photozinco Press, Poona, were abolished with effect from 1st April 1933. The main reason for reduction of the tracing establishment was that Government had ordered that all city survey operations should be stopped pending further orders, and that when they were to be started, arrangements could be made to re-employ temporary men for the purpose. The orders of Government were intended to apply to new city surveys only, but the Manager, Photozinco Press, mistook them to mean that there would be no city survey tracing work at all. He therefore proposed the retrenchment of all the five tracers dealing with city survey work, which was carried out. With a few possible exceptions nearly all the towns and cities of any considerable magnitude have already been brought under city survey, and these city surveys are being regularly maintained. The changes occurring in existing properties in each city survey or new properties springing up are brought on to city survey maps or sheets by corrections. Consequently several city survey sheets become due for printing owing to numerous corrections and are sent from time to time to the Photozinco Press from the various city survey offices for being traced and reprinted. This work does not seem to have been taken into consideration by the Manager of the Press at the time of submitting proposals for the reduction of the tracing establishment. Owing to the abolition of the posts of tracers, the city survey tracing work accumulated in the Photozinco Press to such an extent that some of the sheets sent for tracing and reprinting were found lying in the Press for more than two years and, as a result, the maintenance work in city surveys was greatly hampered. As it was necessary that reprinting of the city survey sheets sent by the maintenance offices should be done expeditiously the Director of Land Records proposed in May 1936 that four temporary tracers should be appointed to clear off the arrears of tracing work for a period of two years in the first instance on a pay of Rs. 40 per mensem each, subject to a cut of 2 annas in the rupee. Government, however, sanctioned the appointment of these tracers for a period of nine months only and asked the Director to report to Government in October 1936 the state of arrears of the tracing work in the Press and to state whether the establishment was required to be continued further. The tracers in question were actually appointed with effect from 25th July 1936. It has been reported that there is still heavy arrears of tracing work and as more work continues to be coming in, Government propose to continue the temporary establishment of tracers up to the end of March 1938.

ITEM 2. Additional cadastral surveyor in the Land Records Department in the Bombay Suburban District.

Recurrent	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	1,155
Total ..	.. ,,	1,155	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—One post of cadastral surveyor out of the three in the Land Records Department in the Bombay Suburban District was abolished with effect from March 1936. It has, however, been found that the remaining two cadastral surveyors are not able to cope with the heavy measurement work in the district and one temporary cadastral surveyor had to be made available to assist them during 1936–37. The number of outstanding measurement cases is very large. The appointment of a third cadastral surveyor is necessary in order to keep the land revenue work of the district up to date. The post has been revived with effect from 1st April 1937. The cost on account of this post for 11 months of the financial year 1937–38 is estimated at Rs. 1,155 as shown below :—

	Rs.
(1) Pay of the cadastral surveyor at Rs. 85 per mensem in the grade of Rs. 50—5/2—90—5—140	935
(2) Permanent travelling allowance at Rs. 20 per mensem ..	220
	1,155

7, LAND REVENUE—contd.

MINISTER IN CHARGE—The Honourable Mr. JAMNADAS M. MEHTA.

ITEM 3. Temporary establishment of the Land Records Department in the Bombay Suburban District.

Recurrent	..Rs.	7,400	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. ,,	7,400	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—A temporary establishment consisting of a District Inspector of Land Records, surveyors and clerks has been sanctioned from time to time in the Bombay Suburban District. The existing extension expires on 30th September 1937. As the volume of work has not diminished, it is proposed to continue the existing establishment on the pay and allowances detailed below, for the period ending 28th February 1939 :—

Designation.	Number of appointments.	Pay and allowances.
District Inspector of Land Records	1	According to the grade pay.
Headquarter assistant	1	Rs. 60—3—90—4—130—5—160.
Clerks	2	Rs. 60—3—90—4—130—5—160.
Record Keeper and copying clerk	1	Rs. 50—5/2—90—5—140.
Cadastral surveyors	2	Rs. 60—3—90—4—130—5—160.
Daftarband	1	Rs. 25.
Peons	5	Rs. 21 each.
Compensatory allowance to District Inspector ..	....	According to the Bombay scale.
Permanent travelling allowance of District Inspector.	....	Rs. 75 per mensem.
Permanent travelling allowance of cadastral surveyors.	....	Rs. 20 per mensem each.

As the office of the District Inspector is located in Bombay City the rates of allowances are fixed on the Bombay scale. The cost on account of the pay and allowances and contingencies for the six months of the financial year 1937-38 is estimated to be Rs. 7,400.

ITEM 4. Temporary establishment for the settlement of the boundary between the Baroda State and the Bombay Presidency.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	3,500
Total ..	.. ,,	3,500	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—A temporary establishment for the settlement of the Bombay-Baroda boundary has been sanctioned from time to time and the existing sanction expires in September 1937. There are still 53 outstanding cases, which are of a complicated nature, and will take some time for disposal. It is, therefore, proposed to continue the existing staff till the end of the current year at an additional cost of Rs. 3,500.

ITEM 5. Temporary establishment for the measurement and demarcation of certain lands in the Nasik District.

Recurrent	..Rs.	*Nil.*	Non-recurrent ..	..Rs.	2,500
Total	.. ,,	2,500	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—A large area of forest land in the talukas of Malegaon, Baglan, Nandgaon and Yeola in the Nasik District was disafforested and made available for purposes of cultivation, as its retention as forest was considered to be unprofitable. The land is in charge of the Revenue Department and is given out for cultivation on yearly lease. It has not been surveyed or classified, nor has land revenue assessment been calculated according to the settlement rates. It is considered very desirable to survey and classify the land and to give it out on the occupancy tenure. It is reported that the area at present available for cultivation is about 9,300 acres.

MINISTER IN CHARGE—The Honourable Mr. JAMNADAS M. MEHTA.

and that the total sale proceeds are likely to be Rs. 90,000. It is proposed to entertain a temporary establishment for a period of 12 months, as detailed below :—

Pay.	Annual expenditure.
	Rs.
2 Surveyors at Rs. 60 per mensem each	1,440
2 Peons on Rs. 16 each	384
..	1,824
Travelling allowance (fixed)—	
Rs. 15 per mensem for each surveyor	360
Rs. 6 per mensem for each peon	144
	504
Contingencies—	
Labour charges	1,000
Cost of boundary stones	1,400
Miscellaneous contingent charges	272
	2,672
Total ..	5,000

A provision of Rs. 2,500 will be required for 6 months during the current financial year.

		Rs.
Grand Total—7, Land Revenue ..	Recurrent ..	7,400
	Non-recurrent ..	8,835

8, PROVINCIAL EXCISE.

MINISTER IN CHARGE—The Honourable Sir SIDDAPPA KAMBLI.

ITEM 6. Splitting up of the Ahmedabad Excise Division into two divisions and creation of an additional post of Superintendent of Excise with clerical and menial staff.

Recurrent	.. Rs. 8,200	Non-recurrent	.. Rs. *Nil.*
Total	.. „ 8,200	Ultimate annual recurrent	.. „ 18,456

Remarks.—In the year 1932 Government sanctioned certain changes in the charges of Superintendents of Excise. Prior to these changes, the Ahmedabad Division comprised the Ahmedabad District and the Mahi Kantha Agency, while the Panch Mahals Division was made up of the districts of Kaira and Panch Mahals. It was then considered that the Superintendent of the Ahmedabad Division would be free to take over some additional work. The Panch Mahals Division was therefore added as an experimental measure to his charge, and the new Ahmedabad Division comprised the districts of Ahmedabad and Kaira and the Panch Mahals Sub-division. The amalgamation of the Ahmedabad and Panch Mahals Divisions was effected mainly in order to relieve some of the other heavier charges. But the Collectors concerned were from the beginning apprehensive of the successful management of the expanded Ahmedabad Division, and the actual experience gained showed that the new charge was too unwieldy for one Superintendent to manage.

The City of Ahmedabad, the headquarters station of the Superintendent, has in recent years greatly developed. Its population within the municipal limits according to the latest census is 3,10,000. There are no less than 93 mills and the population of the whole district is nearly 10 lakhs or almost as much as that of the City of Bombay for which there is a separate Superintendent of Excise. The mill population is of a mixed and turbulent type from a criminal point of view. Indian States are in close proximity to the city and smuggling of excisable articles is indulged in on a very extensive scale. Illicit distillation is also rife in the adjoining North and South Daskroi Talukas. On account of the increasing crime and the importance of excise revenue, the Superintendent is compelled to be in close touch with his headquarters and has to devote the major portion of his time to the excise problems of the city. He cannot, therefore, tour adequately in the districts, especially Kaira and Panch Mahals which are notorious for illicit distillation and importation. The rest of the district of Ahmedabad, especially Prantij and Modasa, is thickly interlaced with Indian States. The restoration of the abkari administration in the Mahi Kantha States has made the situation more difficult. The States having taken over their own abkari administration, the excise officers in the Ahmedabad District have to watch from outside the developments in the States in order to guard the excise revenue of Bombay.

The expanded Ahmedabad Division included the Rewa Kantha Agency. The leases with the States in this Agency have been terminated from 1st August 1934. The slight reduction of the area of the Rewa Kantha Agency is more than counterbalanced by the difficulties arising from the smuggling of excisable articles on the Rewa Kantha borders, especially the Pandu Mewas frontier. Similar difficulties have already begun to arise on the borders of the States of the Mahi Kantha Agency, the leases of which were terminated in 1933. A very careful watch has to be maintained by the local Excise officers and the Superintendent over this smuggling. The Panch Mahals Sub-division and the Kaira District are also very important from the point of view of crime which is increasing enormously as will be evident from the following comparison :—

	1933-34.	1934-35.
Kaira	703	954
Panch Mahals	1,117	1,747

The Kaira District and the Panch Mahals Sub-division thus comprise a sufficiently heavy charge for one Superintendent. The Ahmedabad Excise Division has therefore been split up from April 1937 into two divisions, *viz.*, one comprising the Ahmedabad District including Ahmedabad City and the other comprising the Kaira District and the Panch Mahals Sub-division. The Superintendent has been given a clerical staff of 5 men—1 Head Clerk, 1 Accountant and 3 clerks—and 4 patta peons. The initial pay of a Superintendent of Excise is Rs. 300. An Excise Inspector promoted as Superintendent will, however, draw Rs. 400 as starting pay. There are at present 10 posts of Head Clerks in the mofussil, of which one (in the scale of Rs. 80—5/2—100) is doing duty as second clerk in

a Superintendent's office. This post has been utilised for the new office and the post of an ordinary clerk on Rs. 25—5/2—55 has been created in its stead. The three clerks have been drawn from the existing staff of 7 clerks in the Ahmedabad Superintendent's office. The additional establishment is as shown below :—

	Pay and allowances.
	Rs.
1 Superintendent of Excise ..	.. 300—20—420—30—660—40—900.
	130 permanent travelling allowance (*plus* Rs. 5 extra if a motor car is maintained).
	19 Tentage.
1 Clerk	.. 25—5/2—55.
1 Accountant	.. 45—5/2—75.
2 Peons	.. 17 each.
2 Peons	.. 16 each.

The above establishment is the barest minimum that is required. In addition, a sum of Rs. 360 and another of Rs. 250 will have to be spent annually on house-rent and contingencies, respectively.

ITEM 7. Purchase of a new boiler and the construction of a brick chimney at the Nasik Distillery.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 30,400
Total	„ 30,400	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In March 1922 when the Acetone Factory was purchased by Government seven old loco type boilers were also taken over. These were in constant use first at the Acetone Factory and then at the Nasik Distillery. In 1932 the Commissioner proposed to replace two of these by three dry-back boilers (one large and two small) purchased from the Public Works Department for Rs. 10,000. Government sanctioned the purchase of the three dry-back boilers and also the cost of their erection and ordered the seven old boilers to be sold. In 1934 the Commissioner reported that when the large boiler was put out of action for purposes of cleaning or repair the two small boilers were inadequate for distilling purposes and that if, owing to a serious breakdown the large boiler had to be kept out of action for a prolonged period, the loss to Government would be very heavy. The possible loss is Rs. 2,00,000 a month. He therefore recommended the purchase of an additional large boiler of the same type as the large boiler in use so that two batteries could be formed, each of one large and one small boiler. These could be worked alternately with great efficiency and security. Government, however, asked the Commissioner to consult an independent boiler expert on the best way of improving the efficiency of the working of the three distillery boilers and the necessity for the early purchase of an additional boiler. The Commissioner consulted Mr. Haskell, the then acting Director of Industries, who reported that a new boiler and its auxiliaries were necessary. Government also consulted the Chief Inspector of Steam Boilers who recommended a second-hand additional boiler at a cost of Rs. 5,000. It is stated to be unlikely that a second-hand boiler of the required pattern is obtainable but this matter will be gone into at the time of buying the boiler. The question is further complicated by the fact that an expert's report is also being obtained on the question of generating electricity at the Distillery. This report may affect the boiler question.

The Commissioner is of the opinion that the present position is unsafe. Provision has therefore been made in the budget of 1937-38 for an additional boiler. Before the boiler is actually ordered, Government will take into consideration the expert's report on the question of generating electricity which they expect to receive at an early date.

At the same time that a new boiler is installed it is proposed to provide a brick chimney. This chimney will both serve the new boiler and replace the existing steel chimneys which are nearly worn out. It is considered that the brick chimney will give more efficient and economical working than steel chimneys. The estimated expenditure for the new boiler and a brick chimney will be Rs. 30,400 (boiler Rs. 20,000 and brick chimney Rs. 10,400).

		Rs.
Grand Total—8, Provincial Excise ..	Recurrent ..	8,200
	Non-recurrent ..	30,400

10, FOREST.

MINISTER IN CHARGE—The Honourable Mr. HOOSENALLY M. RAHIMTOOLA.

ITEM 8. Additional establishment in the Forest Department.

Recurrent	..Rs.	8,212	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. „	8,212	Ultimate annual recurrent	.. „	9,744

Remarks.—The forests in the present Kalwan range of the East Nasik Division aggregate about 200 square miles and are scattered over a very wide area so much so that it is extremely difficult for one ranger efficiently to control the works on the range and to exercise proper control over the recovery of grazing fees and protect the forest revenue generally. The division of this range into two ranges, *viz.*, Kalwan East and Kalwan West, is essential in the interests of a proper standard of administration. The Range Forest Officer required for the additional charge is already available but it is necessary to create posts of one clerk and two orderlies. These posts are also required to maintain the improvement which has been made in the revenue of this range in recent years. The cost on account of the pay and allowances of the additional staff will amount to Rs. 909 for 11 months of the year 1937–38 as shown in detail below :—

	Rs.
1 Clerk in the grade of Rs. 25—5/2—55 (average pay Rs. 44) ..	484
2 Forest guards (orderlies) in the grade of Rs. 15—½—20 each (average pay Rs. 18·33)	403
Contingent allowance at Rs. 2 per mensem to a Ranger	22
	909

The extra cost involved will, it is anticipated, be more than counterbalanced by the immediate increase in grazing fee and other forest receipts.

The posts have been created temporarily from April 1937 and it is proposed to make them permanent from 1st September 1937.

2. Owing to the introduction of (*i*) the revised Working Plan for the Thana forests and (*ii*) the *malki teak* Working Plan, the work in the North, East and West Thana Divisions has considerably increased. The work under these plans has already been started. The existing establishment finds it extremely difficult to keep pace with the growing volume of the work entailed by the operation of these plans. For carrying out the various silvicultural operations prescribed in the revised working plan for Thana forests and for the work in connection with the *malki teak* Working Plan, *viz.*, (*i*) marking first, second and third thinnings in each felling series, (*ii*) enumerating teak trees in *malki teak* coupes after verifying the boundaries of each of the hundreds of survey numbers included in each coupe, (*iii*) disposal of petitions from the large number of occupants of the *malki* numbers referred to in item (*ii*) for material for domestic and agricultural purposes and (*iv*) laying out coupes which will be six per felling series for the next 10 years, it is necessary to supplement the existing staff by the creation of posts of 9 foresters, 3 forest surveyors and 10 forest guards. The cost on account of the pay and allowances of the additional staff will amount to Rs. 8,835 for 11 months of the year 1937–38 as shown in detail below :—

	Rs.
9 Foresters in the grade of Rs. 30—1—40 (average pay Rs. 36·7) ..	3,633
Bad climate allowance at Rs. 5 per mensem each to 2 foresters ..	110
3 Forest surveyors in the grade of Rs. 30—1—40 (average pay Rs. 36·7)	1,211
10 Forest guards in the grade of Rs. 15—½—20 (average pay Rs. 18·33)	2,016
Bad climate allowance at Rs. 5 per mensem each to 6 guards ..	330
Permanent travelling allowance at Rs. 10 per mensem each to 9 foresters	990
Permanent travelling allowance at Rs. 15 per mensem each to 3 forest surveyors	495
Contingent allowance at 8 annas per mensem each to 9 foresters ..	49-8
	8,834-8
or say ..	8,835

The thinnings prescribed under the revised plan brought in a net profit of over Rs. 4,10,000 in the year 1935–36.

Apart from improving the future crop, the silvicultural operations have thus been the source of substantial increase in annual revenue.

The additional appointments in the Thana division have been created for 2 years in the first instance.

10, FOREST—concld.

MINISTER IN CHARGE—The Honourable Mr. HOOSENALLY M. RAHIMTOOLA.

ITEM 9. Transfer of four divisional posts from class II to class I of the Bombay Forest Service.

Recurrent	..Rs.	591	Non-recurrent ..	.. Rs.	*Nil.*
Total	.. „	591	Ultimate annual recurrent	.. „	11,664

Remarks.—Forest divisions were formerly classified as "major", i.e., normally to be held by officers of the Indian Forest Service, and "minor", i.e., normally to be held by officers of the Provincial Forest Service. On the closing of recruitment to the Indian Forest Service, the new Provincialised Forest Service was, with effect from 1st October 1929, divided into class I (to replace the Indian Forest Service) and class II (to replace the Provincial Forest Service). In 1930 the distinction between major and minor charges was abolished and therefore all divisional forest officers became interchangeable. There are now four officers in class II holding divisional charges. They bear the same kind of responsibilities as officers in class I and exercise the same powers and many of them have qualifications equal to those in class I. There now remains no justification for grouping the divisional posts into two classes. It is therefore proposed to transfer the four divisional posts now in class II to class I in the following order :—

2 in 1937-38.
1 in 1938-39.
1 in 1939-40.

The average cost of a class I post exceeds that of the average cost of a class II post by Rs. 2,916. It is proposed to make two promotions with effect from 1st September 1937.

		Rs.
Grand Total—10, Forest ..	Recurrent ..	8,803
	Non-recurrent ..	*Nil.*

12, CHARGES ON ACCOUNT OF THE MOTOR VEHICLES TAXATION ACTS.

MINISTER IN CHARGE—The Honourable Sir DHANJISHAH B. COOPER.

ITEM 10. Increase in the strength of the Motor Vehicles Department, Bombay.

Recurrent	..Rs. 10,616	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 10,616	Ultimate annual recurrent	.. ,, 30,730

Remarks.—The Bombay Motor Vehicles Tax Act, 1935, came into operation from 1st April 1936. The administration of the Act and the rules framed under it imposed additional duties on the Motor Vehicles Department of the Commissioner of Police, Bombay. During the first year of its administration the work was found to be very heavy. New registration certificates had to be prepared for old cars as well as for new, large amounts of cash, and cheques, challans and money orders, had to be handled, and new records had to be instituted and maintained very carefully to prevent evasion. Correspondence regarding assessment and refunds of tax has also been considerable, and work connected with weighing, testing, patrolling and court duties has increased greatly. To cope with the increasing work, additional staff was sanctioned last year, but this was found to be wholly inadequate. As a result, further assistance as under was given with effect from the 15th June 1937 and it is necessary to continue this on a temporary basis till the end of the current financial year :—

Pay—	Rs.
(1) Inspector	300—10—400 per mensem.
(2) 3 Senior clerks ..	145—5—180—10—230 per mensem, each.
(3) 14 Clerks	50—5/2—90 and 95—5—140 per mensem, each.
(4) 4 Constables ..	30—1/3—33—1/4—36 per mensem, each.

Allowances, Honoraria, etc.—

(1) Conveyance allowance ..	50 per mensem.
(2) Clothing allowance ..	10 per mensem (for Inspector).
(3) House rent for 4 Constables ..	7 per mensem, each.

Contingencies—

(1) House rent (for Inspector) ..	120 per mensem.
(2) Clothing allowance for 4 constables.	1-8-8 per mensem, each.
(3) Furniture	710.

		Rs.
Grand Total, 12-Charges on account of Motor Vehicles Taxation Acts.	Recurrent ..	10,616
	Non-recurrent. ..	*Nil.*

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

(2) UNPRODUCTIVE.

MINISTER IN CHARGE—The Honourable Sir DHANJISHAH B. COOPER.

IRRIGATION RESEARCH DIVISION.

Pravara River Works.

ITEM 11. Survey and preparation of plans and estimates for a drainage scheme on water-course No. 34, distributary No. 9, Pravara Left Bank Canal.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 3,700
Total	,, 3,700	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The concentration of sugarcane in this area is so heavy and damage to lands therefrom has already spread to such an extent that it is necessary to undertake a survey for a drainage scheme.

		Rs.
Grand Total, XVII-Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.	Recurrent ..	*Nil.*
	Non-recurrent ..	3,700

25, GENERAL ADMINISTRATION.

MINISTER IN CHARGE—The Honourable Mr. JAMNADAS M. MEHTA.

ITEM 12. Additional staff in the Finance Department in connection with resource and manuals work.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 13,250
Total ..	.. ,, 13,250	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—With the inauguration of provincial autonomy the Central Government has ceased to control the ways and means transactions of this Government, and all resource work (including the ways and means work) of this province has to be done by the Bombay Finance Department.

2. The various financial publications require to be overhauled. It is not possible to get this work done by the existing staff.

3. The following additional staff has been sanctioned for a period of one year in the first instance. It is being entertained as and when required :—

1 Special Officer on Rs. 650.

1 Superintendent on Rs. 275—20—375.

1 Senior Assistant on Rs. 210—15—300.

1 Junior Assistant on Rs. 100—5—120—10—170—E.B.—10—220.

2 Clerks on Rs. 50—3—95.

1 Peon on Rs. 19.

An extra provision of Rs. 13,250 will be required on this account in the current year.

ITEM 13. Temporary establishment in the Bombay Suburban District.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 3,665
Total ..	.. ,, 3,665	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Ever since the creation of the Bombay Suburban District there has been a tendency for the work to increase as a result of the various activities started by the district officers. For example, the number of local bodies has increased from 5 to 15 and the various amenities made available in the development schemes have attracted a large number of people to the suburbs. The clerks have been unable to deal with this increase of work with the result that work has fallen into arrears. With a view to bringing the work up to date, Government created three temporary additional posts of clerks in the grade of Rs. 50—5/2—90—5—140 from 1st April 1933 till 31st March 1935, and, later, sanctioned a fourth post on the same scale of pay from 6th April 1934 till 31st March 1935. The position was examined in the beginning of 1935 and it was found that although the arrears had been greatly reduced, the volume of work left over, made it impossible to dispense with the services of any of the additional hands. Further, the general work had increased by the working of new Acts such as Matches and Tobacco, several elections and the ever increasing number of licenses of all kinds. Government accordingly sanctioned their continuance till 31st March 1937. The temporary establishment is absolutely necessary in the current year as well.

ITEM 14. Temporary establishment in the Bombay Suburban District.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 5,469
Total ..	.. ,, 5,469	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Since the creation of the Bombay Suburban District the bulk of the establishment in the district has been employed on a temporary basis. The service of the establishment mentioned below has been continued from year to year and the extension last sanctioned expires

MINISTER IN CHARGE—The Honourable Mr. JAMNADAS M. MEHTA.

on 31st August 1937. The question whether this establishment should be made permanent is under consideration. Meanwhile it is necessary to continue it for a further period of 6 months :—

	Pay per mensem.
	Rs.
1 Head clerk ..	150—10—200.
2 Clerks ..	50—5/2—90—5—140 each.
1 Typist ..	50—5/2—90—5—140.
1 Surveyor ..	130—10—160 *plus* 20 conveyance allowance.
1 Draftsman ..	80—5—100.
3 Peons	20 each *plus* house rent allowance or rent free quarters in Development Department Chawls.
2 Blue copy printers ..	Do. do.
2 Survey coolies ..	25 each.

MINISTER IN CHARGE—The Honourable Sir DHANJISHAH B. COOPER.

ITEM 15. Reorganization of the Legal Department.

Recurrent ..	.. Rs. 2,959	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 2,959	Ultimate annual recurrent.	„ 5,420

Remarks.—The Record branch of the Legal Department requires immediate strengthening. This branch is responsible for keeping record and law books up-to-date and for tracing previous opinions and files. Typing work is also done in the branch. The Record branch has been hitherto undermanned and consequently the records are not being kept satisfactorily. As the present state of affairs cannot continue any longer without serious loss of efficiency, the following posts have been added with effect from 1st April 1937. These posts are considered to represent the immediate minimum needs. They will be temporary for 6 months and will be made permanent thereafter. A provision of Rs. 2,750 as detailed below will be required for 11 months of the current financial year :—

	Provision for 11 months from 1st April 1937.
	Rs.
One Junior Assistant in the scale of Rs. 100—10—200 ..	1,100
Two clerks in the scale of Rs. 50—3—95—100—5—160 ..	1,100
One typing clerk in the scale of Rs. 50—3—95—100—5—160..	550
	2,750

In addition, a provision of Rs. 209 is proposed on account of a temporary post of a peon on Rs. 19 for three years for the Assistant Remembrancer of Legal Affairs.

ITEM 16. Reorganisation of the Legislative Council Office.

Recurrent ..	.. Rs. 28,328	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 28,328	Ultimate annual recurrent.	„ 38,607

Remarks.—The work of the Council Office will be materially affected by the new Constitution. There will be two Chambers of the Legislature, the Bombay Legislative Assembly and the Bombay Legislative Council. The sessions of the Assembly are likely to be longer and more frequent. The last Legislative Council consisted of 112 members, out of whom 86 were elected. The new Legislative Assembly consists of 175 members, all elected. And the new Legislative Council consists of 30 members. The work in the Council office will therefore increase considerably.

It is also necessary to provide in the Assembly office an officer who will be in continuous touch with Assembly matters and who will advise and help the Secretaries who may hold office from time to time. For this purpose and in order to relieve the Secretary of the Assembly of routine office work Government have considered it necessary to create the post of an Assistant Secretary for the Assembly office. As the other existing staff will no longer be able to cope

with the considerable increase in work Government have sanctioned the following additional staff with effect from 1st April 1937. This staff will be temporary for six months and permanent thereafter. A provision of Rs. 19,789 as detailed below will be required for 11 months of the current year for the additional staff for both the offices of the Legislative Assembly and the Legislative Council :—

	Provision for 11 months from 1st April 1937.
	Rs.
One Assistant Secretary in the scale of Rs. 600—50—750—800.	6,600
Two Senior Assistants in the scale of Rs. 175—15—280 ..	3,850
Two clerks in the scale of Rs. 50—3—95—100—5—160 ..	1,100
Three Reporters in the scale of Rs. 200—10—400 ..	6,600
Steward who is at present on Rs. 75 is to be brought in the time-scale of Rs. 50—3—95—5—160	*Nil.*
Two Chobdars, each on Rs. 27	594
Five peons, each on Rs. 19	1,045
	19,789

The following provisions are also necessary :—

	Rs.
Travelling allowance to the additional staff	6,389
House rent and other allowances to the additional peons ..	150
Contingencies of the new Legislative Council office for service postage stamps, telephones and petty expenses ..	2,000
	8,539

ITEM 17. Pay of the President and the Deputy President of the Legislative Council.

Recurrent ..	.. Rs. 23,500	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 23,500	Ultimate annual recurrent ..	„ 37,000

Remarks.—This is a lump provision for the pay of the President and Deputy President of the Legislative Council.

ITEM 18. Additional travelling allowance for the Members of the Legislative Assembly.

Recurrent ..	.. Rs. 84,000	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 84,000	Ultimate annual recurrent ..	„ 84,000

Remarks.—The last Legislative Council consisted of 86 members elected but in the new Legislative Assembly there are 175 members (all elected). In view of the considerable increase in the number of members, additional grant for travelling and daily allowances is necessary.

ITEM 19. Travelling allowance for the Members of the Bombay Legislative Council.

Recurrent ..	.. Rs. 24,500	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 24,500	Ultimate annual recurrent ..	„ 24,500

Remarks.—This provision is meant for travelling and daily allowances for the members of the Legislative Council.

ITEM 20. Additional grant for the purchase of books for the library and furniture of the Legislative Assembly and Council.

Recurrent	.. Rs. 1,000	Non-recurrent	.. Rs. 6,000
Total	.. „ 7,000	Ultimate annual recurrent	.. „ 1,000

Remarks—Books.—The present library is not well equipped. It is, therefore, necessary to replenish it considerably, especially in view of the fact that it will be a common library for both the new Chambers, the Bombay Legislative Assembly and the Bombay

25, GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—The Honourable Sir DHANJISHAH B. COOPER.

Legislative Council. It is, therefore, proposed to spend Rs. 1,000 for the purchase of books every year.

Furniture.—It is necessary to purchase furniture for the new Council Chambers of the Legislative Council at Bombay and at Poona, for the Legislative Assembly Halls at Bombay and Poona, owing to the increased number of members, and also for the Council and Assembly offices. A provision of Rs. 6,000 is required for the purpose.

ITEM 21. Expenditure on account of Reforms.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 87,000
Total	.. ,, 87,000	Ultimate annual recurrent.	,, *Nil.*

Remarks.—It is probable that the work in connection with elections to the Federal legislature under the Government of India Act, 1935, will have to be taken in hand in the current financial year. In this connection the same procedure as for Provincial elections will have to be followed on a smaller scale but in a more complicated form. On the administrative side also, the reforms work connected with the introduction of the new provincial constitution and the establishment of the Federation will, it is expected, be heavy. There will also be a considerable amount of the aftermath of the forthcoming elections to the Provincial legislature. It has been estimated that the total amount required for this work in the current financial year will be Rs. 87,000 inclusive of Rs. 28,500 on account of the establishment of the Reforms Office. The estimate is, of course, provisional as final data for the framing of an accurate estimate are not yet available. The expenditure on account of Federal elections, though incurred in the first instance by the Provincial Government, will be ultimately charged on the Central revenues as the subject pertains to the Government of India and they have agreed that the Provincial Government should act as their agent in regard to these elections. The Government of India are being informed of the provision proposed to be made.

ITEM 22. Extra establishment in the Political and Reforms Department.

Recurrent ..	.. Rs. 42,609	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 42,609	Ultimate annual recurrent	.. ,, 44,860

Remarks.—In consequence of the new constitution, some of the work hitherto done in the offices of the Private Secretary to His Excellency the Governor and the Finance Department has been transferred to the Chief Secretary's Department. It has therefore been necessary to increase the establishment of that Department. The following staff has been sanctioned temporarily :—

	Cost in 1937-38.
	Rs.
1 Assistant Secretary on Rs. 700 per mensem for 11 months (with increment earned in the year)	8,000
1 Superintendent on Rs. 475 per mensem and compensatory local allowance at Rs. 60 per mensem for 12 months	6,420
1 Superintendent on Rs. 600 per mensem for 6 months ..	3,600
1 Superintendent on Rs. 355 per mensem for 6 months ..	2,130
3 Senior Assistants on Rs. 300, Rs. 270 and Rs. 255 per mensem respectively for 12 months	9,900
2 Junior Assistants, one on Rs. 190 and the other on Rs. 100 per mensem for 12 months	3,480
3 Clerks on Rs. 88, Rs. 56 and Rs. 53 per mensem respectively for 12 months (with increments earned in the year)	2,379
1 Typist on Rs. 50 per mensem for 12 months	600
1 Typist on piece rate basis	1,000
Contract contingencies	900
Non-contract contingencies	2,000
House rent and other allowances	2,200
	42,609

25, GENERAL ADMINISTRATION—concld.

MINISTER IN CHARGE—The Honourable SIR DHANJISHAH B. COOPER.

ITEM 23. Additional gazetted officer for the Political and Reforms Department during the year 1937-38.

Recurrent ..	.. Rs. 15,295	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 15,295	Ultimate annual recurrent ..	.. „ *Nil.*

Remarks.—In consequence of the changes introduced by the new constitution a very considerable amount of work which was hitherto done by the offices of the Private Secretary to His Excellency the Governor and the Finance Department has been transferred to the Chief Secretary's Department. The Chief Secretary's Department has also to deal with all work connected with the constitutional reforms. Though the part of this work pertaining to the provincial constitution is nearly finished, a good deal of its aftermath still remains, while the entire work connected with the establishment of the Federation so far as it concerns the Provinces has still to be dealt with. No separate Reforms Officer has been appointed in this Presidency and the work is done by the Chief Secretary in addition to other duties. On the other hand, unlike other Secretaries, the Chief Secretary has had no Deputy Secretary or Under Secretary to assist him. The transfer of a large number of important subjects to him now makes it absolutely necessary that he should have the assistance of an experienced and senior officer who would be able to share some of his work and responsibility. A post of Deputy Secretary in this Department has been created with effect from 1st April 1937.

With a view to economy, the post of Assistant Reforms Officer has been held in abeyance as it is not possible to envisage with any accuracy the amount of work (including reforms and other constitutional work) which will fall to be dealt with in the Chief Secretary's Department after the Federation is established, it is proposed that the post of Deputy Secretary should be temporary for two years after which period more accurate data for coming to a final decision should be available.

			Rs.
Grand Total—25, General Administration ..	Recurrent	..	2,22,191
	Non-recurrent	..	1,15,384

27, ADMINISTRATION OF JUSTICE.

MINISTER IN CHARGE—The Honourable SIR DHANJISHAH B. COOPER.

ITEM 24. Entertainment of extra clerks for the Court of Small Causes, Bombay.

Recurrent ..	.. Rs. 1,200	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,200	Ultimate annual recurrent ..	„ 4,272

Remarks.—In 1923 a special officer was appointed to consider the question of the reorganisation of the Bombay Small Causes Court. As a result of his recommendations, the strength of the clerical establishment of the Court was reduced in 1925 from 78 to 70 posts. Eleven extra posts have, however, since been sanctioned at intervals as they became necessary, i.e., three posts in 1926, when the poundage fund and the staff paid from it were taken over by Government, six posts in 1931, mainly on account of the increase of work due to the decision to levy stamp duty on vaklatnamas and certified copies of decrees, and to the larger number of suits being filed by the Bombay Municipality, and two posts in 1935 on the introduction of a revised scale of process fees. The present strength of 81 clerks is distributed in the several Departments of the Court as shown below :—

Department.	Number of clerks.
Registrar's office (Court and translation department)	7
Process department	37
Cash department	16
Execution department	8
Record department	7
Correspondence department	3
Appraisers' department	3
Total ..	81

The strength of the cash department, execution department and correspondence department has not been increased since the reorganisation in 1925 in spite of the heavy increase in work since that date. Complaints of delay in the disposal of work due to the shortage of clerks in each of these three departments have been received from several sources.

The following statistics show the work in the court in the years 1925, 1932, 1935 and 1936 :—

—	1925.	1932.	1935.	1936.
Number of suits instituted	34,723	33,583	38,060	37,620
Number of processes executed	19,268	24,505	32,106	33,684

The increase in the number of suits has led to a corresponding increase in the number of decrees for which payments have to be received and made. The correspondence department deals with establishment matters, budget, pay bills, leave accounts, pensions, advances from Provident Fund, etc., and the work has likewise considerably increased. It is considered necessary to entertain 4 extra clerks on Rs. 50—5/2—90—95—5—140 two for the cash department, one for the execution department and one for the correspondence department—with effect from the 1st September 1937. The cost during the current year will be Rs. 1,200.

ITEM 25. Continuance during 1937-38 of the temporary appointment of Resident Magistrate at Karad and of the establishment entertained for him.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 3,684
Total ..	.. „ 3,684	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—An appointment of a Resident Magistrate for Walva Taluka with headquarters at Islampur was created as a temporary measure in 1919. It was transferred from Islampur to Karad in 1921 and was extended from time to time until it was made permanent in 1924. In 1930, the post was transferred from Karad to Manmad in the Nasik District. This transfer resulted in the disorganization of magisterial and revenue work in the Satara District. A fresh appointment of a Resident Magistrate at Karad was, therefore, created as a temporary measure.

for a period of one year from the 1st March 1935. It was continued for another year from 1st March 1936, with the sanction of the Legislative Council, as it was found that the volume of magisterial work was too great for revenue officers to cope with in addition to their revenue work. On reviewing the position again, Government consider that the continuance of the appointment for a further period of one year from 1st March 1937 is necessary.

2. The provision required for the Resident Magistrate and the clerical and menial establishment entertained for him is as follows :—

	Rs.
Resident Magistrate on Rs. 230 per mensem	230
1 clerk on Rs. 30 per mensem	30
1 clerk on Rs. 25 per mensem in the grade of Rs. 25—5/2—55 ..	25
1 peon on Rs. 13 per mensem	13
1 boy peon on Rs. 9 per mensem	9
	307
	×12
	3,684

		Rs.
Grand Total—27, Administration of Justice ..	Recurrent	1,200
	Non-recurrent	3,684

28, JAILS AND CONVICT SETTLEMENTS.

MINISTER IN CHARGE—The Honourable SIR DHANJISHAH B. COOPER.

ITEM 26. Creation of a post of a jailor, group II, at the Nasik Road Central Prison.

Recurrent	..	.. Rs.	888	Non-recurrent	.. Rs.		*Nil.*
Total	..	.. ,,	888	Ultimate annual recurrent	.. ,,		1,845

Remarks.—The Nasik Road central prison was constructed for long-term habitual prisoners. Owing, however, to the abnormal rise in jail population due to the civil disobedience movement it was not possible till the year 1934 to make any attempt to concentrate at this jail this class of prisoners, who were scattered throughout the other prisons. As far as circumstances permit all such prisoners from the Presidency proper have now been concentrated there. Since the opening of the prison the gardens have been greatly extended; far more prisoners than formerly are employed on extramural work at long distances from the prison; and the factories have been increased. This expansion of the prison industries yields increased receipts.

2. "Habitual" prisoners are very difficult to manage and it is necessary that they should be subjected to strict discipline and constant supervision. It was therefore found necessary to strengthen the superior staff of the prison by the addition of a jailor. Government accordingly sanctioned a temporary post of a jailor, group II, on the scale of Rs. 100—5—200. This temporary post has been in existence since 22nd January 1935. The jail-garden and the poultry farm are expanding and require much supervision. The work in the factory has also increased and orders for the Bombay hospitals are being executed which demand constant supervision both during manufacture and packing. As the increase in the work is of a permanent nature it is proposed to make the temporary post of a jailor, group II, on Rs. 100—5—200 permanent with effect from 1st September 1937.

ITEM 27. Conversion of a temporary post of a jailor, group II, at the Ahmedabad central prison, into a permanent one.

Recurrent	..	.. Rs.	668	Non-recurrent	.. Rs.		*Nil.*
Total	..	.. ,,	668	Ultimate annual recurrent	.. ,,		1,845

Remarks.—The Ahmedabad central prison has expanded very considerably within the last few years and is now the largest manufacturing prison in the Presidency. The chief industry in this prison is tailoring, and the police, forest, and excise departments have practically all their clothing requirements supplied by the Ahmedabad jail. Large stocks of raw materials have therefore to be maintained. Besides the tailoring department, the other prison industries are:—

Carpet manufacture,
Weaving of textiles of various descriptions,
Cane work,
Dyeing and bleaching,
Tent making,
Pottery and brick-making,
Carpentry,
Soap making,
Bucket manufacture and other tin and steel works.

In addition to the prison factories, there are extensive gardens and a large dairy. Prisoners are also employed by the B. B. & C. I. Railway on transhipment of goods at Sabarmati station.

The jail department is making a great effort to increase its manufactures both to keep prisoners employed and to reduce the cost of their detention. As a result the duties of supervising the actual out-put of work in the numerous worksheds and factories, the correct maintenance of all ledgers connected therewith, the maintenance of discipline amongst all the prisoners, both intra and extra-mural, and the handling of the factory correspondence, are more than the two jailors at the prison can cope with.

Since it was essential that there should be proper supervision over the prisoners engaged in different factories, and over packing, checking, and despatch of the jail-made articles, a temporary post of a jailor, group II, in the grade of Rs. 100—5—200 was sanctioned for one year by the Legislative Council in November 1935. As the work is found to be of a permanent nature, it is proposed to make the post permanent with effect from 1st September 1937.

28, JAILS AND CONVICT SETTLEMENTS—concld.

MINISTER IN CHARGE—The Honourable SIR DHANJISHAH B. COOPER.

ITEM 28. Additions to the primary school buildings at the criminal tribes settlement, Umedpur, Sholapur District.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 13,905
Total ..	.. ,, 13,905	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Since the year 1933 the number of children of school-going age in the criminal tribes settlement at Umedpur has risen from 840 to 988, the utmost capacity of the present school buildings. There is a statutory provision under the Criminal Tribes Rules requiring that every child between the ages of 5 and 13 shall attend school, and on 1st April 1936 it was found that, though about 200 children had reached school-going age during the previous year, there was not enough space to allow of their admittance to the school. The necessary additions to the school buildings were estimated to cost Rs. 18,505 and, as extra accommodation was very urgently required, Government sanctioned expenditure up to Rs. 4,600 during 1936-37 on five additional rooms. It is now proposed to carry out the remaining work, consisting of additional rooms, latrines and urinals, and teachers' quarters, at an estimated cost of Rs. 13,905.

		Rs.
Grand Total—28, Jails and Convict Settlements ..	Recurrent ..	1,556
	Non-recurrent ..	13,905

29, POLICE.

MINISTER IN CHARGE—The Honourable SIR DHANJISHAH B. COOPER.

ITEM 29. Increase in the clerical staff of the District Superintendent of Police, Ahmedabad.

Recurrent ..	.. Rs.	1,470	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	1,470	Ultimate annual recurrent	.. ,,	4,548

Remarks.—The clerical establishment of the District Superintendent of Police, Ahmedabad, was first organised in 1907 and consisted of one Head Clerk, one Accountant, four selection grade clerks, and eleven junior grade clerks. Since that time there has been an enormous increase of work and this staff has been found insufficient to cope with it, with the result that the strength has had to be supplemented from time to time on a temporary basis by the addition of—

(*a*) two clerks since 1923 for general increase in work. Appointments sanctioned till 28th February 1937 ;

(*b*) one clerk since 1930 for increase in work in connection with the additional police force employed temporarily during the civil disobedience movement, which was subsequently made permanent. The appointment of this clerk has been sanctioned till 28th February 1937 ;

(*c*) three Head Constables and five Constables drawn from the executive police force.

This temporary arrangement has been working satisfactorily, but it cannot be carried on indefinitely. The whole question of the inadequacy of the staff was very carefully examined by the Inspector General of Police in consultation with the local police officers and the following conclusions, representing the minimum requirements, were reached :—

(1) increase in the permanent clerical strength by 7 clerks.

(2) abolition of the temporary posts of 3 clerks mentioned at (*a*) and (*b*) above.

(3) return of the three Head Constables and five Constables mentioned at (*c*) above to the executive force.

It is proposed to accept these proposals and to sanction the entertainment of 7 additional clerks with effect from the 1st September 1937. The cost on account of pay for this additional staff amounts to Rs. 1,470 for 6 months of the year as shown in detail below :—

(1) *Pay of establishment*—	Cost per mensem. Rs. a. p.
Pay of two clerks on Rs. 60—5/2—75 per mensem each ..	120 0 0
Pay of five clerks on Rs. 25—5/2—55 per mensem each	125 0 0
Total ..	245 0 0
	×6 months.
Grand Total (recurrent) ..	1,470 0 0

ITEM 30. Additional Sergeants for the traffic control section of Bombay City Police.

Recurrent ..	.. Rs.	5,940	Non-recurrent ..	.. Rs.	3,930
Total ..	.. ,,	9,870	Ultimate annual recurrent	.. ,,	13,200

Remarks.—The existing superior staff of the traffic control section of the Bombay City Police, viz., one Inspector and three Sergeants, was sanctioned in 1924. Since then the number of motor vehicles in Bombay City itself has increased from approximately 10,000 to 12,500, and in addition there has been a large increase in the numbers of vehicles daily visiting the City from the suburbs and the mofussil. The number of drivers has increased in much greater proportion from 13,200 to 20,800. Fatal accidents have increased from 52 in 1924 to 86 in 1935. Non-fatal accidents have risen from 1,589 in 1924 to 4,634 in 1935, an increase of nearly 200 per cent. It is clear from these figures that the traffic problem in Bombay City has become far more acute than in 1924. The difficulty is accentuated by the unsuitability of so many streets for the volume of traffic they have to carry and the lack of adequate parking spaces.

2. The insufficiency of mobile patrolling staff has resulted in inability to check satisfactorily breaches of rules of the road. This has undoubtedly contributed indirectly to the serious increase in road accidents, both fatal and non-fatal. There is also a genuine public demand for the provision of more mobile traffic officers. It is proposed to entertain three additional Sergeants in the traffic control section of Bombay City Police, with effect from

MINISTER IN CHARGE—The Honourable SIR DHANJISHAH B. COOPER.

1st September 1937. The cost on account of pay and allowances, etc., for this additional staff amounts to Rs. 9,870 for six months of the year 1937-38 as shown in detail below :—

	Cost per mensem.
	Rs.
(1) *Pay of establishment*—	
Pay of 3 Sergeants in the scale of Rs. 200—5—250 per mensem ..	600
(2) *Allowances, honoraria, etc.*—	
Clothing allowance for 3 Sergeants at Rs. 10 per mensem each ..	30
(3) *Contingencies*—	
House rent to 3 Sergeants at Rs. 90 per mensem each ..	270
Upkeep of motor cycles for 3 Sergeants at Rs. 30 per mensem each	90
Total ..	990
	× 6 months.
Total ..	5,940
Non-recurring expenditure—	
Cost of outfit to 3 Sergeants at Rs. 250 each	750
Office furniture for 3 Sergeants at Rs. 25 each ..	75
Cost of 3 motor cycles for 3 Sergeants at Rs. 1,035 each ..	3,105
Total ..	3,930
Grand Total ..	9,870

		Rs.
Grand Total—29, Police ..	Recurrent ..	7,410
	Non-recurrent ..	3,930

37, EDUCATION.

MINISTER IN CHARGE—The Honourable Sir SIDDAPPA KAMBLI.

ITEM 31. Lecturer in English at the Sydenham College of Commerce and Economics.

Recurrent ..	Rs. 2,025	Non-recurrent	Rs. *Nil.*
Total	„ 2,025	Ultimate annual recurrent ..	„ 4,848

Remarks.—The work in English at the Sydenham College of Commerce and Economics, Bombay, has considerably increased in recent years owing to—

(*i*) the increase in the total number of students taking up the degree course ;

(*ii*) the institution of the M. Com. degree in 1935 by the University of Bombay ;

(*iii*) the addition of "English" since 1930 to the list of compulsory subjects prescribed for the B. Com. examination.

The full time members of the teaching staff of the College have been so overburdened that a temporary Class II post of Lecturer in English which was first created from November 1933 has been renewed from year to year till the end of the current academic year. The post is now permanently required and it is proposed to make it permanent from the 1st September. The post will be continued temporarily till then.

ITEM 32. Additional expenditure required for the scheme of bifurcation of studies in Arts and Science courses in Arts Colleges.

Recurrent ..	Rs. 51,144	Non-recurrent	Rs. *Nil.*
Total	„ 51,144	Ultimate annual recurrent ..	„ 80,240

Remarks.—For the last several years the University of Bombay has been considering the question of prescribing separate courses of study for Arts and Science degrees to be taken up by students from their first year at the College so that specialization may commence at an earlier stage than hitherto. The University has now decided that a scheme of bifurcation of studies should be introduced by all affiliated Arts Colleges from June 1937. It is essential that Government should forthwith give effect to this scheme. If the changes sanctioned by the University are not given effect to, the attendance in Government colleges is likely to fall and they will incur the danger of being disaffiliated by the University. Government have accordingly decided that the scheme should be introduced in Government Arts Colleges from June 1937 and have sanctioned the necessary expenditure on additional staff, contingencies, equipment, apparatus, etc. The staff has been employed for only nine months from June 1937. The statement printed below shows that the total cost required for this period on staff and contingencies amounts to Rs. 51,144. It is expected that on the introduction of the scheme, there will be an increase in numbers and consequently in the amount of fees to the extent of Rs. 41,800. The net extra cost to Government for nine months will, therefore, amount to about Rs. 10,000.

Statement of additional staff required to be entertained on account of the introduction of the bifurcation scheme.

College.	Additional staff required.	Scale of pay.	Cost in 1937-38 for nine months.	Contingencies.
1	2	3	4	5
		Rs.	Rs.	Rs.
Royal Institute of Science, Bombay.	4 Part-time Demonstrators in Chemistry ..	50	1,800	..
	1 Lecturer in Mathematics (B. E. S.—Class II)..	170—10—250—efficiency bar—15—400—E. B.—20—500.	1,530	..
	Compensatory allowance	At Rs. 55—60 per mensem.	495	..
	1 Demonstrator in Biology (non-pensionable) ..	100	900	..
	Total ..		4,725	..

37, EDUCATION—contd.

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College.	Additional staff required.	Scale of pay.	Cost in 1937-38 for nine months.	Contingencies.
1	2	3	4	5
		Rs.	Rs.	Rs.
Elphinstone College, Bombay.	1 Lecturer in English (B. E. S.—Class II) ..	170—10—250—E.B.—15—400—E.B.—20—500	1,530	..
	Compensatory allowance	At Rs. 55—60 per mensem.	495	..
	1 Lecturer in History (B. E. S.—Class II) ..	Do. ..	1,530	..
	Compensatory allowance	Do. ..	495	..
	1 Lecturer in German (B. E. S.—Class II) ..	Do. ..	1,530	..
	Compensatory allowance	Do. ..	495	..
	1 Assistant Lecturer in English (S. E. S.) ..	130—10—200	1,170	..
	House-rent allowance	....	180	..
	1 Assistant Lecturer in Mathematics (S. E. S.)	130—10—200	1,170	..
	House-rent allowance	....	180	..
	1 Lecturer in Gujarati (B. E. S.—Class II) in place of the present Part-time Lecturer in Gujarati.	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	Compensatory allowance	....	495	..
	Deduct on account of the present Part-time Lecturer in Gujarati.	150	—1,800	..
	1 Lecturer in Physics (B. E. S.—II) ..	170—10—250—E.B.—15—400—E.B.—20—500.	..	..
	Compensatory allowance	....	495	..
	1 Lecturer in Chemistry (B. E. S.—II) ..	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	Compensatory allowance	....	495	..
	1 Lecturer in Biology (B. E. S.—II) ..	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	Compensatory allowance	....	495	..
	4 Demonstrators (Non-pensionable posts) ..	100	3,600	..
	2 Laboratory Assistants (Non-pensionable posts)	80—4—100	1,440	..
	3 Laboratory Hamals	19 each	513	..
	Total ..	....	19,098	..
Ismail College, Andheri.	1 Assistant Lecturer in History (S. E. S.) ..	130—10—200	1,170	..
	Local allowance	At Rs. 12½—15	113	..
	1 Assistant Lecturer in Persian (S. E. S.) ..	At Rs. 12½—15	1,170	..
	Local allowance	....	113	..
	1 Demonstrator in Physics and Chemistry (Non-pensionable).	100	900	..
	1 Laboratory Assistant	45—5—100	405	..
	2 Part-time Assistant Lecturers in Marathi and Gujarati.	75 each	1,350	..
	Total ..	....	5,221	..
Gujarat College, Ahmedabad.	1 Lecturer in English (B. E. S.—II) ..	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	1 Lecturer in History (B. E. S.—II) ..	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	1 Lecturer in Gujarati (B. E. S.—II) in place of the present part-time lecturer in Gujarati.	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	Deduct on account of the present part-time lecturer in Gujarati.	....	—1,800	..
	1 Assistant Lecturer in Chemistry (S. E. S.) ..	130—10—200	1,170	..
	1 Demonstrator in Chemistry (Non-pensionable).	100	900	..
	1 Laboratory Assistant in Chemistry ..	30—1—50	270	..
	1 Laboratory Hamal in Chemistry	25—1/2—35	225	..
	1 Assistant Lecturer in Biology	130—10—200	..	..
	1 Demonstrator in Biology (Non-pensionable) ..	100	900	..
	1 Laboratory Assistant in Biology	30—1—50	270	..
	1 Laboratory Hamal in Biology	25—1/2—35	225	..
	Total ..	....	6,750	..

37, EDUCATION—contd.

MINISTER IN CHARGE—The Honourable Sir SIDDAPPA KAMBLI.

College.	Additional staff required.	Scale of pay.	Cost in 1937-38 for nine months.	Contingencies.
1	2	3	4	5
		Rs.	Rs.	Rs.
Karnatak College, Dharwar.	1 Lecturer in History (B. E. S.—II) ..	170—10—250—E. B.—15—400—E. B.—20—500.	1,530	..
	1 Lecturer in Kanarese (B. E S.—II) in place of the present part-time lecturer.	170—10—250—E. B.—15—400—E. B.—20—500.	1,530	..
	Deduct on account of the present part-time lecturer.	150	—1,800	..
	1 Part-time Assistant Lecturer in Marathi ..	75	675	..
	1 Assistant Lecturer in Physics, S. E. S. ..	130—10—200	1,170	..
	1 Mechanic	60	540	..
	1 Assistant Lecturer in Chemistry (S. E. S.) ..	130—10—200	..	..
	1 Demonstrator in Chemistry (Non-pensionable).	100	900	..
	1 Laboratory Assistant in Chemistry ..	30—1—50	270	..
	1 Assistant Lecturer in Biology (S. E. S.) ..	130—10—200	1,170	..
	1 Laboratory Assistant in Biology	30—1—50	270	..
	1 Laboratory Hamal in Biology	25—1/2—35	225	..
	Total ..	....	6,480	..
	Elphinstone College, Bombay		..	4,000
	Ismail College, Andheri		..	1,150
	Gujarat College, Ahmedabad		..	1,500
	Karnatak College, Dharwar		..	2,220
	Total for Arts Colleges ..	....	37,549	8,870
	Total for Arts and Science Colleges ..	....	42,274	8,870
	Grand Total ..	....	51,144	..

ITEM 33. Part-time physical instructors at Government Colleges.

Recurrent ..	.. Rs. 2,520	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,520	Ultimate annual recurrent ..	,, 3,360

Remarks.—A scheme of physical training has lately been prescribed by the University. It is compulsory in the case of students in the first two year classes in all the affiliated colleges except those for Law, Teaching, Agriculture and Engineering but it will provide for exceptions in the case of those students who may be unable to receive physical training. Under this scheme, every college, to which it applies, is required to appoint on its staff at least one trained physical instructor whose duties will be to impart instruction in physical training as prescribed in the scheme. The scheme was brought into force from June 1937 in the colleges mentioned below :—

(1) Elphinstone College, Bombay.
(2) Ismail College, Andheri.
(3) Royal Institute of Science, Bombay.
(4) Sydenham College of Commerce and Economics, Bombay.
(5) Gujarat College, Ahmedabad.
(6) Karnatak College, Dharwar.

37, EDUCATION—concld.

MINISTER IN CHARGE—The Honourable Sir SIDDAPPA KAMBLI.

One part-time non-pensionable post of physical instructor for each of the six colleges mentioned above has been created provisionally for a period of 2 years in the first instance from June 1937, the pay of the posts at the first four colleges being Rs. 50 per mensem each while at the last two colleges it is Rs. 40 per mensem each.

		Rs.
Grand Total—37, Education ..	Recurrent ..	55,689
	Non-recurrent ..	*Nil.*

38, MEDICAL.

MINISTER IN CHARGE—The Honourable Mr. HOOSENALLY M. RAHIMTOOLA.

ITEM 34. Appointment of two resident anæsthetists at the J. J. Hospital, Bombay.

Recurrent ..	.. Rs. 1,650	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,650	Ultimate annual recurrent ..	„ 1,800

Remarks.—The casualty officer at the J. J. Hospital is, on emergencies, drafted as an anæsthetist. This practice is dangerous as the presence of the casualty officer in his department is always necessary. It was therefore suggested by the Surgeon General that two resident anæsthetists should be appointed on a salary of Rs. 75 per mensem.

2. The appointments are temporary for six months and will be made permanent thereafter.

ITEM 35. Provision of additional clerical staff at the (1) Lay Secretary's Office, Bombay, (2) Sir C. J. Ophthalmic Hospital, Bombay, (3) G. T. Hospital, Bombay, and (4) Cama and Albless Hospitals, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,040
Total ..	.. „ 1,040	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In 1935 it was represented to Government that the clerical work in the Lay Secretary's office and at certain hospitals in Bombay City had considerably increased and that the work could not be carried on efficiently unless additional clerical staff was sanctioned. Government, therefore, sanctioned for a period of one year in the first instance with effect from 1st April 1936, the following additional staff :—

(*i*) Sir C. J. Ophthalmic Hospital, Bombay ..	1 Clerk on	Rs. 25—5/2—55	*plus* compensatory allowance admissible under Appendix XVII to the Bombay Civil Services Rules.
(*ii*) G. T. Hospital, Bombay	1 Clerk on	do.	do.
(*iii*) Cama and Albless Hospitals, Bombay ..	1 Clerk on	do.	do.
(*iv*) Lay Secretary's Office	1 Clerk on	do.	do.

The Surgeon General has requested the continuance of the above clerical staff during the year 1937-38 in the interest of the efficiency of the institutions concerned.

ITEM 36. Additional posts of S. M. S. officers at the Civil Hospital, Ahmedabad.

Recurrent ..	.. Rs. 858	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 858	Ultimate annual recurrent ..	„ 3,204

Remarks.—At present there is only one sanctioned appointment of S. M. S. officer at the Civil Hospital, Ahmedabad. As a result of repeated representations made by the Civil Surgeon, Ahmedabad, the Surgeon General used to post three S. M. S. officers on general duty at the hospital. These officers were, however, liable to transfer at any time according to the exigencies of the public service, and the efficiency of the hospital consequently suffered. The Civil Surgeon, Ahmedabad, therefore, represented the necessity for creating permanent additional appointments of S. M. S. officers at this hospital and the Surgeon General has supported the proposals made by the Civil Surgeon. It is proposed to sanction two new posts of S. M. S. officers with effect from 1st September 1937. The third one will be made available by amalgamating the existing posts of S. M. S. officers at the Police Hospital, Ahmedabad and the Kagrapeth Leper Hospital, Ahmedabad. The cost during the year 1937-38 is shown below :—

	Rs.
(*i*) Pay for six months of two additional S. M. S. officers at the Civil Hospital, Ahmedabad, in the scale of Rs. 60—5—170 (probationers on Rs. 50 per mensem for two years) ..	600
(*ii*) House rent allowance of Rs. 20 per mensem in lieu of free quarters for each of the two S. M. S. officers	240
(*iii*) Cycle allowance of Rs. 3 per mensem to the S. M. S. officer at the Police Hospital, Ahmedabad, for doing duties at the Kagrapeth Leper Hospital, Ahmedabad	18
Total ..	858

38, MEDICAL—concld.

MINISTER IN CHARGE—The Honourable Mr. HOOSENALLY M. RAHIMTOOLA.

ITEM 37. S. M. S. officer at the Civil Hospital, Godhra.

Recurrent ..	.. Rs.	300	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	300	Ultimate annual recurrent	.. ,,	1,344

Remarks.—One of the two S.M.S. posts at the Civil Hospital, Godhra, was abolished in 1933 as a measure of retrenchment after the amalgamation of the Broach and the Panch Mahals Districts. Since then, the medical officer in charge Civil Hospital, Godhra, has repeatedly requested the Surgeon General to revive the post as he is unable to cope with the work. From the number of patients treated at the Civil Hospital, Godhra, during the last five years, it is clear that the work at that hospital has not decreased after the amalgamation. It is accordingly proposed to revive the S.M.S. post with effect from 1st September 1937. The cost during the year 1937-38 will amount to Rs. 300.

ITEM 38. X-Ray Department at the Civil Hospital, Jalgaon.

Recurrent ..	.. Rs.	564	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	564	Ultimate annual recurrent	.. ,,	1,128

Remarks.—The need for an X-Ray apparatus at the Civil Hospital, Jalgaon, has been felt for a long time, but owing to financial stringency the proposal could not be proceeded with. The cost of a suitable X-Ray apparatus is approximately Rs. 14,500. To meet this cost, the Civil Surgeon, Jalgaon, has collected Rs. 8,000 from the District Local Board, East Khandesh, and the Jalgaon Municipality, and proposes to meet the balance of Rs. 6,500 from the Hospital Fund of the Civil Hospital, Jalgaon. This proposal has been approved by Government. The installation of X-Ray apparatus involves recurrent maintenance charges which it is proposed should be sanctioned by Government with effect from 1st September 1937. The cost during the year 1937-38 will amount to Rs. 564 as shown below :—

	Rs.
(*i*) Cost of electric energy, developer, fixer, etc., at Rs. 40 per mensem	240
(*ii*) Cost of plates and up-keep at Rs. 40 per mensem ..	240
(*iii*) Cost on account of one additional servant for X-Ray works on Rs. 14 per mensem	84
Total ..	564

ITEM 39. Entertainment of additional clerks at the J. J. Hospital, Cama and Albless Hospitals and the G. T. Hospital, Bombay.

Recurrent ..	.. Rs.	1,800	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,800	Ultimate annual recurrent	.. ,,	4,140

Remarks.—There is at present a great abuse of facilities provided in Government hospitals and many persons who ought to pay for treatment according to their capacity escape payment altogether. It is considered necessary to appoint special clerks to prevent this and to ensure proper collection of fees. The need for these clerks has greatly increased owing to the introduction of the revised hospital fee rules. Government have therefore decided to create in the first instance three posts of clerks—one each at the J. J. Hospital, Bombay, Cama and Albless Hospitals, Bombay, and the G. T. Hospital, Bombay, in the grade of Rs. 80-5/2-95 for two years as an experimental measure. Holders of these appointments will be eligible to draw compensatory allowance at the rates prescribed in Appendix XVII to the Bombay Civil Services Rules Manual. The cost during the year 1937-38 on account of the three posts proposed to be sanctioned is shown below :—

	Rs.
(1) Pay for six months at the rate of Rs. 80 per mensem each ..	1,440
(2) Compensatory Local Allowance at Rs. 20 per mensem each ..	360
Total ..	1,800

Grand Total—38, Medical ..	Recurrent ..	5,172
	Non-recurrent ..	1,040

39, PUBLIC HEALTH.

MINISTER IN CHARGE—The Honourable Mr. HOOSENALLY M. RAHIMTOOLA.

ITEM 40. Grant to the Satara District Health Association.

Recurrent ..	.. Rs. 2,000	Non-recurrent ..	.. Rs. *Nil.*
Total ...	.. ,, 2,000	Ultimate annual recurrent	.. ,, 2,000

Remarks.—A health association was formed in the Satara District in 1935. Its activities comprise (1) a women's and children's hospital, (2) a maternity hospital and (3) an infant welfare centre. The work done by the association is reported to be very satisfactory, both by the Director of Public Health and the Surgeon General, but its finances are not satisfactory. It is, therefore, proposed to give a grant of Rs. 2,000 per annum to it with effect from the year 1937-38 as a contribution to its expenditure particularly on infant welfare work.

		Rs.
Grand Total—39, Public Health ..	Recurrent ..	2,000
	Non-recurrent ..	*Nil.*

40, AGRICULTURE.

MINISTER IN CHARGE—The Honourable Sir SIDDAPPA KAMBLI.

ITEM 41. Schemes for the distribution and extension of Jayawant and Gadag No. 1 cotton seed in the Southern Division.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 8,900
Total ..	.. „ 8,900	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The Indian Central Cotton Committee approved two schemes for the distribution of Jayawant and Gadag No. 1 cotton seeds in the Southern Division at a total cost of Rs. 85,675, the scheme running from 1st June 1930 to 31st May 1935. Before the termination of the scheme on 31st May 1935 a larger and more comprehensive scheme costing Rs. 4,14,027 was put up by the Agricultural Department to the Committee but the latter considered it somewhat expensive and asked for its revision. In the meanwhile, in order to continue the schemes for a period of one year from 1st June 1935, the Indian Central Cotton Committee sanctioned a grant of Rs. 18,980. A modified scheme was placed before the Committee in the year 1935, involving a cost of Rs. 1,78,000 spread over a period of five years. It was approved by the Committee on condition that the Local Government undertook to bear 25 per cent. of the grant as their contribution towards the cost of the scheme. Government were unable to accept this condition without a detailed examination of the general question of their liability to contribute in future towards the cost of all schemes hitherto financed from the funds of the Indian Central Cotton Committee. Settlement of this question was likely to take time and in the meanwhile there was some apprehension that the area under pure cotton in the Southern Division might shrink if the schemes were abruptly terminated on 31st May 1936. It was also feared that there would be slackening of control over the purity of the two improved varieties, and there was a probability of a drop in price. In these circumstances, Government agreed to a contribution of Rs. 8,900 for one year only on the understanding that the general question would be settled with the Indian Central Cotton Committee later on. The Indian Central Cotton Committee agreed to make the full amount required during the year 1936-37 available from its funds on the understanding that the amount payable by the Local Government would be recovered after the accounts of the schemes were adjusted in the ensuing financial year. The amount required for payment to the Indian Central Cotton Committee during the year 1937–38 is Rs. 8,900.

ITEM 42. Extra staff for live-stock improvement work in the Presidency.

Recurrent ..	.. Rs. 660	Non-recurrent ..	.. Rs. 9,467
Total ..	.. „ 10,127	Ultimate annual recurrent ..	„ 960

Remarks.—The live-stock branch of the Agricultural Department not only carries on cattle-breeding at the Northcote Cattle Farm at Chharodi, the Bankapur Cattle Farm and the Agricultural College Dairy at Poona—bulls bred on these farms being put out in villages—but is now making a beginning with the work of elimination of the scrub bull under the Live-stock Improvement Act, 1933. The work of the department is not confined to improvement of cattle but extends to the development of the village poultry industry and sheep and goat-breeding. The Central Poultry Station at Kirkee has been converted, under the poultry husbandry scheme recently introduced, into a research station for investigating all problems relating to poultry breeding. The problems of sheep-breeding and goat-breeding are also to be intensively investigated under the sheep and goat-breeding schemes to be launched in the near future. His Excellency the Viceroy's appeal for live-stock improvement has met with a generous response in this Presidency. Offers have been received for the purchase of 216 breeding bulls, while 261 additional bulls can be purchased from the cash promised for the purchase of such bulls. About 220 bulls can be maintained from the subscriptions promised for maintenance of such bulls. As a result of this increasing work the Live-stock Expert requires extra assistance. It is, therefore, proposed to create a post of Assistant Live-stock Expert in Class II of the Bombay Agricultural Service for a period of two years in the first instance, with a peon on Rs. 17 per mensem under him.

2. The district staff of the Live-stock Expert at present consists of four Divisional Inspectors of Cattle-breeding who look after live-stock improvement in their areas, maintain herd registers for pure-bred bulls, inspect such bulls frequently and advise village improvement committees. It is now proposed to provide each Inspector with the assistance of a Kamgar, for a period of two years in the first instance.

The Divisional Inspectors' work is hampered owing to their having no peons. They have often to carry considerable sums of money and to look after their kit and instruments for castration work on tour. It is, therefore, necessary to provide a peon to each Inspector as a permanent measure.

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3. The present office staff of the Live-stock Expert consists of a head clerk and two clerks, but owing to the increase in work, particularly accounts work, it is necessary to engage the services of a clerk temporarily. It is, therefore, proposed to engage one extra clerk on Rs. 25—5/2—55.

4. The cost on account of the extra staff mentioned in the foregoing paragraphs is estimated as shown below :—

	Amount.
	Rs.
Pay of Officers—	
Assistant Live-stock Expert on Rs. 325 per mensem in the Class II scale of Rs. 170—10—250—E.B.—15—400—E.B.—20—500 ..	3,575
Pay of Establishment—	
(1) One clerk in the office of the Live-stock Expert for accounts work on Rs. 30 per mensem in the grade of Rs. 25—5/2—55 ..	330
(2) Four kamgars on Rs. 30 per mensem each in the grade of Rs. 30—35—5/2—60 under the Divisional Inspectors of Cattle-breeding	1,320
(3) Four peons on Rs. 15 per mensem in the scale of Rs. 15—1/2—20 under the Divisional Inspectors of Cattle-breeding	660
(4) One peon on Rs. 17 per mensem under the Assistant Live-stock Expert	187
(5) Travelling allowance	4,055
Total ..	10,127

ITEM 43. Improvement of buffalo milk supply.

Recurrent	Rs. 1,200	Non-recurrent	Rs. 186
Total	„ 1,386	Ultimate annual recurrent ..	„ 1,200

Remarks.—The buffalo is almost the sole source of milk supply in this Presidency outside the large cities but is deteriorating for want of proper breeding. A scheme of improvement was, therefore, financed from the subsidy made by the Government of India for rural uplift work for 1936-37. The scheme involved selecting the best stock for further improvement and examining the methods now in use for the utilisation of milk with a view to their improvement. The scheme was managed by the Live-stock Expert to Government with the assistance of one Inspector and four herdsmen, specially trained for the work. Villages reputed for their buffalo milk were selected. The milk yields were periodically recorded on two consecutive days and fat tests taken to enable the cultivator to know which of his animals were paying him. Over 780 buffaloes were thus tested and their milk yielding capacity recorded. The cultivators have begun to realise the value of the scheme and to co-operate in it. Demonstrations have been made with cream separators with very promising results. It has not, however, been possible to finance the scheme from the Government of India subsidy for rural uplift for 1937-38. As the experience so far gained has been very encouraging it is desirable to continue the work as part of the ordinary activities of the live-stock section of the Agricultural Department. The staff of the live-stock section is being strengthened in connection with cattle-breeding generally. This increased staff will, it is hoped, be able to deal with buffalo improvement work in addition.

Provision has therefore been made for Rs. 1,386 as under :—

Item.	Amount. Recurrent.	Amount. Non-recurrent.
	Rs.	Rs.
Testing materials, etc.	270	....
5 Boy assistants	480	....
Miscellaneous items	450	....
Purchase of apparatus	....	186
Total ..	1,200	186
Grand total ..	1,386	

40, AGRICULTURE—concld.

MINISTER IN CHARGE—The Honourable Sir SIDDAPPA KAMBLI.

ITEM 44. The sheep-breeding scheme.

Recurrent ..	.. Rs. 3,511	Non-recurrent ..	.. Rs. 19,942
Total ..	.. ,, 23,453	Ultimate annual recurrent ..	,, 9,225

Remarks.—It is essential to take up some methodical measures for improving and marketing Indian wool. In recent years, the improvement of sheep has been taken up by the Governments of other Provinces and Indian States. Many types of sheep have been imported and the indigenous Indian breeds crossed with the rams of such imported breed. The experiments made elsewhere have shown that there are great possibilities of sheep-breeding and increasing the yield of wool. If systematic breeding experiments are conducted in a suitable climate, there is a great future for the wool industry in this Presidency. It is estimated that if the yield of wool is increased by even one pound per sheep, it would mean an increased income of Rs. 5 lakhs per annum to the sheep-breeders. By better methods of shearing and marketing, a further increase of Rs. 2 lakhs is possible. In this Presidency, Poona offers the most suitable place for conducting experiments on sheep-breeding. The question of conducting sheep-breeding investigations was, therefore, taken up by the Agricultural Department. A scheme was placed by that Department before the Imperial Council of Agricultural Research which has approved of it. The site selected for the scheme is known as the Bhamburda Forest area. It is proposed to keep a flock of pure bred South African Wangenella-Merino from South Africa, to be bred pure. This is one of the best strains of Merino in the world. A flock of Bikaner sheep is to be bred pure and another flock of the same sheep is to be maintained for crossing with the Merinos.

2. The total cost of the scheme, spread over a period of ten years, amounts to Rs. 85,122, details of which are given below :—

	Amount.
	Rs.
1. *Capital Cost*—	
Structures and equipment	13,532
Purchase of foundation stock	7,330
Miscellaneous charges	1,200
	22,062
2. *Recurrent Expenditure*—	
Feeding and upkeep of live stock	10,450
Establishment charges—Pay, etc., for a staff consisting of—	
1 Manager of the Sheep-Breeding Farm on Rs. 105—5—140.	
1 Kamgar on Rs. 30—60	
5 Shepherds on Rs. 20 per mensem each	36,570
1 Night watchman on Rs. 18 per mensem	
1 Boy peon on Rs. 16 per mensem	
Contingencies such as pumping, rent of land, office expenses, etc.	16,040
	63,060
Grand Total ..	85,122

The Imperial Council of Agricultural Research has sanctioned the scheme at a net cost to it of Rs. 76,390. The Local Government have agreed to make a contribution of Rs. 8,732 as their share of the cost of the scheme. This amount is required for the construction of buildings and putting up a fence around the area of the farm. The scheme is to be conducted under the supervision of the Live Stock Expert.

3. The scheme will be introduced from 1st September 1937. The total expenditure during the year 1937-38 is estimated at Rs. 23,453. Of this, an amount of Rs. 14,721 will be borne by the Research Council and the balance of Rs. 8,732 by this Government.

		Rs.
Grand Total—40, Agriculture ..	Recurrent ..	5,371
	Non-recurrent ..	38,495

41, VETERINARY.

MINISTER IN CHARGE—The Honourable Sir SIDDAPPA KAMBLI.

ITEM 45. Entertainment of additional veterinary assistant surgeons and payment of grants-in-aid to new veterinary dispensaries.

Recurrent ..	.. Rs.	2,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	2,000	Ultimate annual recurrent ..	,,	5,200

Remarks.—Veterinary dispensaries are maintained by district local boards and municipalities. Government make the services of veterinary assistant surgeons available for these dispensaries, free of charge, and in addition give grants towards their maintenance. At present there are 112 veterinary dispensaries in this Presidency. This number is not sufficient to meet the growing demand for veterinary aid. It is, therefore, proposed to open four more dispensaries with effect from 1st September 1937 in areas where the need of such dispensaries is urgent. The number of veterinary assistant surgeons is 129. Of these 112 are in charge of dispensaries and 17 are on the reserve list. Ordinarily a reserve of 20 per cent. is required to meet unforeseen demands due to outbreaks of cattle diseases. But on account of financial stringency the reserve has not been maintained at full strength. It will not be possible to draw upon the existing reserve when the four new dispensaries are opened. It is, therefore, proposed to entertain four new veterinary assistant surgeons for the four dispensaries to be opened. The veterinary assistant surgeons will be appointed on the revised scale of Rs. 50—4—90—5—125 from the same date from which the dispensaries will be opened, *viz.*, 1st September 1937. The expenditure on their account during the year 1937-38 will amount to Rs. 1,200.

2. It is proposed to give grants to the new dispensaries towards their maintenance. An amount of Rs. 800 will be necessary for this purpose.

			Rs.
Grand Total—41, Veterinary ..	Recurrent	..	2,000
	Non-recurrent	..	*Nil.*

42, CO-OPERATIVE CREDIT.

MINISTER IN CHARGE—The Honourable Sir SIDDAPPA KAMBLI.

ITEM 46. Appointment (*i*) of Special Recovery Officers and staff for the recovery of dues of co-operative societies and (*ii*) of clerks in offices of the Registrar and Assistant Registrars for work in connection therewith.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 72,700
Total ..	.. ,, 72,700	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—At the February-March session of 1936 the Legislative Council sanctioned a grant of Rs. 69,000 for the employment, up to 28th February 1937, of 22 special officers with their staff in connection with the scheme for the systematic and speedy recovery of dues of co-operative societies through the revenue agency. The recoveries made by the special officers continue to be satisfactory. But in spite of good recoveries the amount still outstanding is very considerable, so that the temporary staff will have to be continued throughout the year 1937–38, the work being quite beyond the capacity of the ordinary district staff which is fully occupied. The details of the amount required are given below :—

	Rs.
23 Special recovery officers (22 on Rs. 85—5/2—100 and 1 on Rs. 160).	27,235
Special pay to special recovery officers (at the rate of 20 per cent. to 20 officers, at Rs. 25 per mensem to 1 officer and at Rs. 15 per mensem to 2 officers)	5,315
23 Clerks (22 on Rs. 25—5/2—55 and 1 on Rs. 45)	10,105
23 Peons (22 on Rs. 15 and 1 on Rs. 20)	4,200
Travelling allowance	14,000
Office expenses and miscellaneous	2,000
Contingencies, including service postage and telegrams	5,385
Provision for additional appointments required during the year ..	3,020
Total ..	71,260

2. The concerted measures adopted for the recovery of dues of co-operative societies throw a considerable amount of work on the offices of the Registrar and Assistant Registrars. To enable the staff in those offices to keep pace with this work four temporary clerks on Rs. 25—5/2—55 were entertained in those offices from 1st April 1935. The Legislative Council has sanctioned the continuance of these clerks during the year 1936–37. As the measures taken for the recovery of societies' dues are proposed to be continued during the current year it is necessary to retain the services of the four temporary clerks during this year.

3. The cost including the leave and pension charges of the special recovery staff and the four clerks in the offices of the Registrar and Assistant Registrars is recoverable from the defaulters of the societies by the levy of a percentage charge.

4. The total cost in 1937–38 thus amounts to Rs. 72,700.

		Rs.
Grand Total—42, Co-operative Credit ..	Recurrent ..	*Nil.*
	Non-recurrent ..	72,700

43, INDUSTRIES.

MINISTER IN CHARGE—The Honourable Sir SIDDAPPA KAMBLI.

ITEM 47. Purchase of a new boiler for the R. C. Technical Institute at Ahmedabad.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 27,000
Total ..	.. ,, 27,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The R. C. Technical Institute, Ahmedabad, has been equipped with a boiler which is used for generating power for the machine shop and textile work-shop attached to the Institute. The existing boiler at the Institute was installed in 1910 and has been in operation since then. It has exceeded its normal life and has been condemned by the Inspector of Boilers who suggested its replacement before 2nd May 1937 when the certificate issued by him expired. Local enquiries were made in regard to a suitable type of a new boiler required for the Institute and on examination of the quotations received it was found that the purchase of a new boiler with accessories would cost about Rs. 27,000 including duty, transportation charges and expenditure on erection, etc. In the circumstances Government authorised the Director to place the necessary order.

ITEM 48. Development of cottage and small scale woollen industries.

Recurrent ..	.. Rs. 6,974	Non-recurrent ..	.. Rs. 12,600
Total ..	.. ,, 19,574	Ultimate annual recurrent ..	,, 14,212

Remarks.—In January 1936, the Government of India decided to make a grant of Rs. 5 lakhs spread over five years for the benefit of cottage and small scale woollen industries. In order to enable them to implement this decision they asked the local Governments to submit their schemes to the woollen industry committee appointed by them. The Government of India sanctioned a total grant of Rs. 26,548 for recurrent and non-recurrent expenditure on the Bombay Government Scheme.

2. The objects of this scheme will be—

(*a*) to supply improved appliances on hire-purchase system or otherwise,

(*b*) to supply raw materials at reasonable rates,

(*c*) to advise wool weaving and other allied cottage industries on the production of improved and easily marketable patterns and designs,

(*d*) to undertake preparatory and finishing processes and dyeing and printing of wool and/or to enter into an arrangement for these processes with some firms,

(*e*) to accept on consignment account against partial payment woollen handloom products from weavers and to purchase outright such products and sell the same.

The whole scheme will be under the general control of the Director of Industries, Bombay. A Wool Expert will be appointed to guide the purchase of wool, advise the weavers and those working in allied industries about improved processes for manufacturing suitable varieties of marketable cloth, and look after the arrangements for finishing and marketing the finished products. The non-recurrent and recurrent expenditure for the scheme amount to Rs. 12,600 and Rs. 13,948 respectively, i.e., a total of Rs. 26,548. Of this amount, expenditure of Rs. 19,574 will be incurred during 1937–38.

ITEM 49. Scheme of vocational training to relieve unemployment.

Recurrent ..	.. Rs. 1,676	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,676	Ultimate annual recurrent ..	,, 36,000

Remarks.—Government have already sanctioned an apprentice scheme prepared by the Director of Industries as a beginning in their effort to relieve unemployment among the educated middle classes. The Director of Industries has now prepared further schemes for two schools, viz. (1) a leather working school and (2) a tailoring school. Each of these schools will teach two courses—an advanced course and an artisan course. The advanced course will run for two years and admit twenty boys who have studied up to the 7th standard English and the artisan course will run for one year and admit ten boys who are literate in their vernaculars.

43, INDUSTRIES—contd.

MINISTER IN CHARGE—The Honourable Sir SIDDAPPA KAMBLI.

Preference in admission will be given to those boys who are connected with the trade. Besides theoretical and practical training in the crafts, two hours a week will be devoted to English and arithmetic each in the advanced course and two hours a week to the vernacular and arithmetic each in the artisan course. The object of this is to enable the boys to write simple commercial letters in English or vernacular as the case may be and to keep simple accounts properly for the small business they may start later. It is proposed to open both the schools near each other in Bombay because (1) the city has a large number of establishments in both the trades, to which boys could be admitted for practical experience and subsequent employment and (2) there will be a saving in staff for the teaching of English, vernacular and arithmetic. Fees of Rs. 30 and Rs. 60 a year will be charged for the advanced courses of the leather working school and the tailoring school respectively, and five scholarships of Rs. 15 each per mensem will be given for poor and deserving boys in each class of both the schools. Each of the schools will be run by a superintendent assisted by the necessary staff. The leather working school is estimated to require a non-recurrent expenditure of Rs. 19,000 and a recurrent expenditure of Rs. 16,365 in the first year while the tailoring school is estimated to require a non-recurrent expenditure of Rs. 4,000 and a recurrent expenditure of Rs. 14,335 in the first year. It is considered advisable to engage the staff mentioned below during the current year for organising the two schools on proper lines and putting them in a regular working order in time to open them in June 1938 :—

Staff (for two months—January and February 1938).	Leather School.	Tailoring School.
	Rs.	Rs.
Superintendent (250—10—300)	500	500
1 Clerk (50—5/2—90)	100	100
1 Peon (at Rs. 19 per mensem)	38	38
Contingencies	200	200
	838 *plus* 838 = Rs. 1,676	

ITEM 50. Scheme for the development of inland fisheries.

Recurrent	Rs. *Nil.*	Non-recurrent	Rs. 2,510
Total	„ 2,510	Ultimate annual recurrent ..	„ 2,704

Remarks.—The development of inland fisheries has been under the consideration of the Department of Industries for some time. In March 1936, Government granted to the department a sum of Rs. 10,000 from the rural uplift grant of the Government of India for proceeding with its scheme. In the course of a year the following work was done. Sheets of fresh water in various parts of the Presidency were surveyed. A tank at Bandra, a pond and a well at Uttan near Bhaindar, 3 wells at Danda and 2 wells at Poona on the estate of the Agricultural College were acquired and stocked with suitable varieties of fish obtained from Madras and Bihar so as to form a nucleus from which other fresh waters in the Presidency could be stocked. The tail waters of the Tata Hydro-electric project were examined with a view to their being used for the introduction of edible fresh water fish.

2. Unfortunately the Government of India have intimated that the scheme should not be financed from their grant with effect from 1st April 1937. The abandonment of the scheme at this stage would mean the loss of the outlay, labour and effort bestowed and of the experience gained. In Madras fresh water fisheries which are conducted on a well organised basis are a source of revenue to Government. It is hoped that as a result of this scheme fresh water fisheries will become a means of increased employment and revenue to the people of this Presidency. It is therefore desirable that the scheme should be continued as an ordinary activity of the Department of Industries financed from provincial funds. In order to give effect to the above scheme the following provision has been made during the current year :—

	Rs.
Pay of Establishment—	
Piscicultural Assistant in the grade of Rs. 75—5—90 at Rs. 80..	880
2 Watchmen at Rs. 15 each	330
Allowances, Honoraria, etc.—	
Travelling allowance to Piscicultural Assistant	250
Contingencies	1,050
	2,510

43, INDUSTRIES—concld.

MINISTER IN CHARGE—The Honourable Sir SIDDAPPA KAMBLI.

ITEM 51. Scheme for the development of the village tanning industry.

Recurrent ..	.. Rs. 8,528	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 8,528	Ultimate annual recurrent	.. ,, 8,528

Remarks.—In 1935, the Government of India sanctioned a subsidy of Rs. 7 lakhs to this presidency for village improvement work and out of this sum an amount of Rs. 25,000 was earmarked for expenditure on the scheme for the improvement of the village tanning industry. The scheme contemplates peripatetic parties in flaying and tanning demonstrations under a tanning expert and it was sanctioned by Government from 1st April 1936. In June 1936 the Government of India intimated that the scheme should not be financed from their grant. As the scheme is a useful one it is considered that it should be absorbed in the ordinary activities of the department with effect from the current year and financed from provincial funds. The details of the expenditure in connection with this scheme in the year 1937-38 are given below :—

	Rs.
Pay of tanning expert	3,600
Pay of establishment	2,748
Allowances, honoraria, etc.	1,260
Contingency and house-rent	920
Total ..	8,528

		Rs.
Grand Total—43, Industries ..	Recurrent ..	17,178
	Non-recurrent ..	42,110

47, MISCELLANEOUS DEPARTMENTS.

MINISTER IN CHARGE—The Honourable Sir DHANJISHAH B. COOPER.

ITEM 52. Entertainment of a clerk at the Yeravda Industrial School.

Recurrent	..	.. Rs.	571	Non-recurrent	..	.. Rs.	*Nil.*
Total	..	.. ,,	571	Ultimate annual recurrent	..	,,	588

Remarks.—With the increase in the accommodation at the Yeravda Industrial School in 1931, there was also an increase in the clerical work at the school. The necessity for an additional clerk was recognised by Government in 1931, but owing to financial stringency it was not found possible to sanction the post of a clerk then. In August 1933, however, Government sanctioned a post of a temporary clerk, which has since been continued from year to year. Owing to the extension of the Bombay Children Act throughout the Presidency and the introduction of internal changes in the school, the increase in the clerical work is not likely to be reduced. The post has been continued temporarily for six months and will be made permanent thereafter. The scale of pay is Rs. 25—5/2—55.

ITEM 53. Entertainment of extra staff in the Factory Inspection Department on account of work in connection with the Payment of Wages Act, 1936.

Recurrent	..	.. Rs.	4,380	Non-recurrent	..	.. Rs.	*Nil.*
Total	..	.. ,,	4,380	Ultimate annual recurrent	..	,,	13,740

Remarks.—The work in connection with the administration of the Payment of Wages Act, 1936, has been entrusted to the Factory Inspection Department. The work of that Department has already increased on account of the new conditions brought about by the Factories Act, 1934. It was considered necessary to entertain the following staff in the Factory Department :—

	Cost per mensem.	Cost for 12 months.
	Rs.	Rs.
Ahmedabad.		
One Inspector, Rs. 250—15—400—efficiency bar—15—475 plus Rs. 75 conveyance allowance	325	3,900
One clerk, Rs. 25—5/2—55—efficiency bar—60—5/2—75 ..	25	300
Bombay.		
One senior clerk and statistical assistant, Rs. 135—5—180 ..	135	1,620
Four clerks, Rs. 50—5/2—90	200	2,400
It is also proposed to raise the scale of pay of the head clerk in the Factory Inspection Office at Ahmedabad from Rs. 30—5/2—80 to Rs. 95—5—125	45	540
	730	8,760

An initial cost of Rs. 350 was incurred on account of furniture for the staff. The staff was sanctioned from the 1st June 1937 as the Payment of Wages Act came into force from the 28th March 1937 and it is proposed to continue it permanently from the 1st September 1937.

ITEM 54. Inspector of certified schools in the juvenile branch.

Recurrent	..	.. Rs.	2,372	Non-recurrent	..	.. Rs.	*Nil.*
Total	..	.. ,,	2,372	Ultimate annual recurrent	..	.. ,,	9,676

Remarks.—In 1933 Government appointed a committee to inquire into the care of destitute children and young offenders. One of the important recommendations of the committee, which was accepted by Government, was that the direction and control of all the organizations dealing with the problem of the care and treatment of juvenile delinquents and destitutes should be in the hands of a central authority. Government accordingly sanctioned, with effect from 1st April 1934, the establishment of a juvenile branch under the Home Department, and placed it in charge of the Backward Class Officer, who was also appointed Chief Inspector of Certified Schools.

47, MISCELLANEOUS DEPARTMENTS—concld.

MINISTER IN CHARGE—The Honourable Sir DHANJISHAH B. COOPER.

2. For the purpose of supervising probation officers Government sanctioned the appointment of a part-time inspector of the juvenile branch. The part-time inspector was also appointed an inspector of certified schools. The part-time inspector has to tour in the presidency for a period not exceeding two months in a year and Government have undertaken to bear the travelling expenses.

3. The juvenile branch exercises control over expenditure exceeding 1½ lakhs of rupees on industrial schools and societies dealing with juvenile delinquency and at present inspects a dozen institutions certified under the Bombay Children Act. Such institutions are increasing in number. In addition there are also ten other institutions that are used as "fit persons" under the Act. The whole of the Children Act has now been extended to Bombay City, Bombay suburban district, the municipal boroughs of Dharwar, Hubli, Poona city, Poona suburban, Sholapur, Belgaum, the cantonments of Poona, Kirkee, Belgaum and the village of Sholapur.

4. The establishment of the juvenile branch consists at present of the Backward Class Officer as Chief Inspector of Certified Schools, a part-time inspector and a clerk. This staff has not found it possible adequately to carry out its various functions. The juvenile branch requires an expert officer to devote his or her whole time to it and to provide continuity of policy and treatment, as the incumbent of the post of Backward Class Officer may change from time to time. Without such an expert officer the juvenile branch is liable to remain in an experimental state. It is proposed therefore to appoint a full time inspector and to offer that post to the present part-time inspector Miss M. K. Davis. Miss Davis has worked as outside worker for the League of Mercy in Bombay from 1924–27. From 1927 to 1936 she has been Secretary of the Children's Aid Society, Bombay. Government propose to appoint her on a scale of Rs. 400—25—800 *plus* O.S.P. at Rs. 150 per mensem. The appointment will be on a contract basis for 5 years in the first instance.

5. It is also proposed to entertain a peon on Rs. 18 per mensem for the inspector.

		Rs.
Grand Total—47, Miscellaneous Departments ..	Recurrent	7,323
	Non-recurrent	*Nil.*

50, CIVIL WORKS.

MINISTER IN CHARGE—The Honourable Mr. HOOSENALLY M. RAHIMTOOLA.

ITEM 55. Additional upper subordinates (Electrical Sub-Inspectors) on the temporary establishment of the Electrical Circle.

Recurrent ..	.. Rs.	1,188	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,188	Ultimate annual recurrent	.. ,,	4,608

Remarks.—The number of upper subordinates employed in the Electrical Circle has been found inadequate to cope with the increasing work, both executive and inspecting. The result is that the inspection work has fallen in arrears and there has been consequent loss of revenue in the shape of inspection fees. The total number of upper subordinates employed is 23 and has remained the same though the work has steadily increased. The number of electric licenses sanctioned was 46 in 1934–35, 54 in 1935–36 and 61 to end of December 1936. The number of annual inspections carried out was 9,868 in 1934–35, 10,768 in 1935–36 and about 12,000 in 1936–37. The amount of revenue realized was Rs. 98,658 in 1934–35, Rs. 1,27,537 in 1935–36 and about Rs. 1,30,000 in 1936–37. As the inadequacy of the staff causes loss of revenue, it is very necessary to appoint at least two more subordinates. The extra cost involved will be amply covered by the annual additional revenue that would be realized.

2. As a result of the formation of a new electrical sub-division with headquarters at Nasik one of the subordinates in the Poona electrical sub-division had to be transferred. This has disorganised the work in that sub-division and deprived the Government House, Ganeshkhind Section, of a subordinate in charge. It is quite necessary that the Ganeshkhind Section should be in charge of an independent subordinate and one of the temporary subordinates to be appointed is required to hold charge of that section. The other subordinate is required for the Ahmedabad electrical sub-division which stands next in importance to the Bombay sub-division as regards inspection work. The inspection staff employed in the former sub-division has been found quite inadequate to carry out properly 3,400 inspections per annum. It is therefore very necessary to appoint one more upper subordinate to supplement the present staff in that sub-division.

3. It is accordingly proposed to appoint with effect from 1st September 1937 two upper subordinates on the regular temporary establishment of the Electrical Circle on a monthly pay of Rs. 80 each in the sanctioned revised scale of Rs. 80—8—320 with efficiency bars at Rs. 152 and Rs. 248. A total provision of Rs. 1,188 (Rs. 960 for pay *plus* Rs. 228 for conveyance allowance) is therefore proposed in the budget estimate for the year 1937–38.

ITEM 56. Appointment of a Superintending Engineer, Road Development, Bombay Presidency and his staff.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	4,200
Total ..	.. ,,	4,200	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—There has been for some time an insistent demand for the appointment of a Special Officer for roads and much criticism in the press regarding the condition of the roads in this Presidency and the lack of a planned programme of development. The Concise Statement of Policy adopted at the last meeting of the Transport Advisory Council held in July 1936 contained *inter alia* a provision that the amount placed at the disposal of a Province would lapse if not spent in time. The Government of India also themselves suggested as an item on the agenda for the meeting of the Transport Advisory Council the appointment of Special Officers as Secretaries of Provincial Boards of Communications. The meeting of the Board of Communications held in November 1936 discussed the question of the appointment of a Special Officer and was unanimously in favour of such an appointment. In view of the conditions prevailing in this Presidency it was considered that the appointment of a whole time officer in charge of road development was urgently necessary. Government have accordingly appointed a Special Officer of the status of a Superintending Engineer of the Indian Service of Engineers with the necessary staff, with headquarters the same as those of Government, with effect from the 30th April 1937 for a period of one year.

The duties entrusted to this officer are generally as shown below :—

(1) General duties as Secretary to the Provincial Board of Communications and its Sub-Committees.

50, CIVIL WORKS—contd.

MINISTER IN CHARGE—The Honourable Mr. HOOSENALLY M. RAHIMTOOLA.

(2) To prepare and maintain revised priority lists for roads under three categories :—

(*a*) Feeder roads.

(*b*) Roads competitive with Railways.

(*c*) Other roads.

(One list for each Commissioner's Division.)

(3) To prepare a balanced programme of works under the above 3 categories for a period of say 7 years. (This will involve the convening of meetings of the Divisional Committees and Board of Communications and consultation with Railway Administrations, the Agricultural Department and interested bodies in order to ensure that the opinions of all concerned have been ascertained before the final programme is fixed.)

(4) To act as Technical Adviser to Government with regard to the technical side of road projects.

(5) To initiate experiments and compile statistics regarding them and to keep in touch with modern methods of road maintenance and construction in all parts of the world.

(6) To train Public Works Department staff in modern methods of road construction and maintenance.

(7) To compile and analyse data—technical, economic and financial—as regards road maintenance and to investigate and revise if necessary the distribution of maintenance grants among the different Circles.

(8) To compile and study statistics in connection with road traffic and consider legislation in connection with the improvement of the bullock cart with the object of reducing the cost of road maintenance.

(9) To act as a liaison officer between the Public Works Department and all other Departments including District Local Boards to ensure co-operation and co-ordination regarding road development.

(10) To advise District Local Boards in connection with road projects.

(11) To initiate improved methods of modern construction and maintenance on District Local Board roads.

(12) To attend meetings of Divisional Committee Boards as adviser.

The Government of India have agreed to the debit to the allocation to Bombay from the Central Road Fund of the cost of the special officer and his staff to the extent of Rs. 32,500 only.

The cost involved in the appointment of the Superintending Engineer and his staff from 1st September 1937 is as follows :—

		Rs.
(*a*) Pay of Officers—		
1 Superintending Engineer at Rs. 1,750 per mensem + £13-6-8 overseas pay	Charged ..	11,568
1 Assistant Engineer at Rs. 300 per mensem	Voted ..	1,800
(*b*) Pay of Establishment—		
1 Typist clerk at Rs. 100 per mensem		600
2 Peons at Rs. 19 per mensem		228
	Voted ..	828
(*c*) Allowances—		
Travelling Allowance, etc.	Charged ..	1,200
	Voted ..	1,615
	Total ..	17,011
	Or say ..	17,000
	Charged ..	12,800
	Voted ..	4,200

50, CIVIL WORKS—concld.

MINISTER IN CHARGE—The Honourable Mr. HOOSENALLY M. RAHIMTOOLA.

ITEM 57. Two overseers on the temporary establishment in the Southern Circle.

Recurrent	..	.. Rs.	1,224	Non-recurrent	..	.. Rs.	*Nil.*
Total	..	.. ,,	1,224	Ultimate annual recurrent	..	,,	2,352

Remarks.—The Belgaum Irrigation Sub-division of the Belgaum Division comprises Gokak Canal (a first class irrigation work), 35 miles of road and 721 second class irrigation tanks which are scattered over three revenue talukas of Belgaum, Khanapur and Sampgaon. The Sub-division consists of two sectional charges in charge of overseers with headquarters at Dhupdal and Belgaum. The overseer at Dhupdal is, however, solely required for the Gokak Canal and the buildings at Dhupdal, and it is not possible for the other overseer stationed at Belgaum to look after the large number of irrigation tanks which are scattered over the three revenue talukas. The majority of tanks in the Sampgaon (known as Kittur tract) and Khanapur talukas are in an unsatisfactory condition. With a view to avoiding loss of income to the holders of land irrigated by these tanks and consequent loss of revenue to Government it is essential to put these tanks into an efficient condition with the least possible delay. In the circumstances it has been considered absolutely necessary to split up the sectional charge at Belgaum into two and to appoint an additional overseer to hold the new charge.

The ordinary Public Works Department work at Bijapur was being looked after by the overseer employed in connection with the archæological monuments situated at Bijapur. That overseer has, however, been entrusted with the care of certain additional archæological works. It has therefore become absolutely necessary to appoint another overseer to look after the ordinary work at Bijapur.

It was not possible to draw the additional two overseers referred to above from the existing cadre of the Bombay Subordinate Engineering Service in Southern Circle which has been considerably reduced under the retrenchment campaign. In the circumstances Government sanctioned the entertainment of two additional overseers at Rs. 50 per mensem each on the temporary establishment with effect from 2nd December 1936 up to the end of February 1937. As, however, the overseers are permanently required on the regular temporary establishment provision* for them is proposed for the full year in the budget estimate for 1937–38.

		Rs.
Grand Total—50, Civil Works ..	Recurrent ..	2,412
	Non-recurrent ..	4,200

	Rs.
* Pay at Rs. 50 per mensem each	1,200
Provision for increment for 3 months at Rs. 4 per mensem each	24
	1,224

56, STATIONERY AND PRINTING.

MINISTER IN CHARGE—The Honourable Sir DHANJISHAH B. COOPER.

ITEM 58. Permanent appointment of two clerks for checking indents in the office of the Superintendent, Government Printing and Stationery, Bombay.

Recurrent ..	.. Rs.	1,467	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,467	Ultimate annual recurrent ..	,,	2,376

Remarks.—With the sanction of the Legislative Council, a temporary establishment of two clerks was entertained by Government in 1923-24 for checking indents for standard forms received annually at the Bombay Stationery Office from all indenting officers with their model indents in order to see that the demands made are within the sanctioned quantities. It has been found from experience that a rigid check on annual indents is essential and that the money spent on the establishment engaged for this purpose has been more than recouped by the large amount of savings resulting from the check. The temporary establishment has, therefore, been continued from year to year. Having regard to the economies effected by this annual check and as a further revision of model indents is now essential, the establishment is permanently required. It is, therefore, proposed to make it permanent with effect from 1st September 1937. Both the clerks in the temporary establishment are in the grade of Rs. 60—4—100—3—160. One clerk draws at present Rs. 136 per mensem, while the other clerk draws Rs. 103 per mensem.

		Rs.
Grand Total—56, Stationery and Printing ..	Recurrent ..	1,467
	Non-recurrent ..	*Nil.*
Grand Total of all heads charged to revenue ..	Recurrent ..	3,65,988
	Non-recurrent ..	3,38,383

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

MINISTER IN CHARGE—The Honourable Sir DHANJISHAH B. COOPER.

NIRA RIGHT BANK CANAL DIVISION.

NIRA RIGHT BANK CANAL.

(2) *Unproductive.*

ITEM 59. Excavation and Construction of Drains in the Saswad Mali Sugar Factory Area.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	6,500
Total ..	.. ,,	6,500	Ultimate annual recurrent ..	,,	*Nil.*

Remarks.—In pursuance of a resolution moved in 1931 by a non-official member of the Legislative Council and passed by that body, Government appointed a Committee consisting of official and non-official members for the consideration of methods designed to improve the financial return from the irrigation works in the Deccan. The Committee submitted its report in 1932 and one of the chief recommendations made was that establishment of sugar factories should be encouraged. In accordance with this recommendation, orders laying down certain general terms and conditions, subject to which Government were prepared to supply water for irrigational purposes to prospective sugar factories, were issued. There are now seven sugar factories actually in operation and one more is likely to commence operations in the Deccan in the future. The establishment of sugar factories will, it is hoped, assist in the improvement of the financial position of the Deccan Canals and incidentally confer benefits direct and indirect on the localities in which they exist.

There is necessarily intensive irrigation of sugarcane in the sugar factory areas with the result that the rise of sub-soil water in those areas is repaid and the whole of the adjoining low-lying valley lands are liable to become water-logged and damaged within a short time. It is, therefore, necessary to carry out sub-soil drainage works in these areas. It has been decided that these drainage works should be carried out by Government and that the cost thereof should be recovered from the Sugar Companies concerned.

It is proposed to construct during the year 1937–38 a portion of the four drains between Distributary No. 28 and outlet No. 4 of Distributary No. 29 of Branch No. 1 of the Nira Right Bank Canal for the factory area of the Saswad Mali Sugar Factory Limited. The Company has agreed to the advance instalment method of payment.

ITEM 60. Drainage schemes for the factory area of the Phaltan Sugar Works Limited.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	15,000
Total ..	.. ,,	15,000	Ultimate annual recurrent ..	,,	*Nil.*

Remarks.—The necessity for carrying out sub-soil drainage works in the sugar factory areas as indicated in item No. 59 applies to this scheme also.

It is proposed to construct during 1937–38 a portion of the drainage schemes for the factory area of the Phaltan Sugar Works Limited. The Company has agreed to the advance instalment method of payment.

IRRIGATION RESEARCH DIVISION.

Pravara River Works.

ITEM 61. Additional drains in the Nandur-Khandala Drainage Scheme on the left bank of distributary No. 5 of the Pravara Left Bank Canal.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	7,200
Total ..	.. ,,	7,200	Ultimate annual recurrent ..	,,	*Nil.*

Remarks.—The area suitable for the cultivation of sugarcane in this catchment is 447 acres. In view of the high sub-soil water level and in the absence of drainage works the use of water in this area is restricted at present to 111 acres of crops in "block". The remaining quantity of

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—concld.

MINISTER IN CHARGE—The Honourable Sir DHANJISHAH B. COOPER.

water, if conveyed to the tail of the canal, would irrigate 117 acres of "block" cultivation. The total "block" area under irrigation would thus be 228 acres. By providing the proposed drains it will be possible to concentrate irrigation in the upper reach of the canal and thus save losses of water in transit with the result that the area suitable for " block " cultivation will increase to 327 acres.

Godavari Canals.

ITEM 62. Douch Drainage Scheme between outlets Nos. 3 and 8 of Branch No. 1 of the Godavari Right Bank Canal.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 15,000
Total ..	.. ,, 15,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The land under the command of the Harrison Branch of the Godavari Right Bank Canal has been badly damaged by water-logging. It is anticipated that as a result of the construction of the Douch Drainage Scheme much of the damaged land will be reclaimed and brought under cultivation resulting in increased revenue to Government. The area concerned is near Kopergaon which is a marketing centre. The present area of " block " cultivation in the absence of drainage is 235 acres. If the balance of water is conveyed to the tail distributary of the canal the " block " area that could be irrigated would be 254 acres. The total "block" area would thus amount to 489 acres. By the construction of the Douch Drainage Scheme, it will be possible to concentrate irrigation in the upper reaches of the canal and thus save losses of water in transit with the result that the area suitable for " block " cultivation will increase to 658 acres. The work is estimated to cost Rs. 19,683, of which it is proposed that Rs. 15,000 should be spent in the year 1937–38 and the balance next year.

		Rs.
Grand Total—68, Construction of Irrigation, Navigation, Embankment and Drainage Works.	Recurrent ..	*Nil.*
	Non-recurrent ..	43,700

70, CAPITAL OUTLAY ON IMPROVEMENTS TO PUBLIC HEALTH.

MINISTER IN CHARGE—The Honourable Mr. HOOSENALLY M. RAHIMTOOLA.

ITEM 63. Poona Cantonment Water Works: Installation of one spare pumping unit for the middle service.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 64,646
Total ..	.. ,, 64,646	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The estimate provides for installing a new Worthington horizontal triple expansion surface condensing pumping engine at the Poona Cantonment Water Works. This engine is to be used as a standby for filling the middle service reservoir. The existing engine for the middle service zone which was installed in 1930 works 15 hours a day during the hot season and the short period of rest does not leave sufficient time for even minor repairs. The installation of a spare set is therefore considered to be essential.

2. The total estimated cost of the work amounts to Rs. 64,646 as shown below :—

		Rs.
Works outlay	.. ..	53,426
Establishment charges	.. .. .. Voted ..	9,617
Tools and plant charges	.. ..	1,603
		64,646

In addition to Rs. 64,646 a charged expenditure of Rs. 3,205 will be incurred.

ITEM 64. Poona Cantonment Water Works: Providing a dust proof roof of reinforced cement concrete over the upper service reservoir.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 4,356
Total ..	.. ,, 4,356	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Executive Engineer, Poona Water Works Division, has represented that it is necessary to erect a dust proof roof of reinforced cement concrete over the upper service reservoir of the Poona Cantonment Water Works in place of the existing corrugated iron roof in order to prevent contamination of water.

2. The total estimated cost of the work amounts to Rs. 4,356 as shown below :—

		Rs.
Works outlay	.. ..	3,600
Establishment charges	.. .. .. Voted ..	648
Tools and plant charges	.. ..	108
	Total ..	4,356

In addition to Rs. 4,356 a charged expenditure of Rs. 216 will be incurred.

ITEM 65. Poona Cantonment Water Supply: Laying 3" diameter C. I. pipe for supplying water to bungalows on the Boat Club Road and Sir Bhandarkar Road, Poona.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 10,771
Total ..	.. ,, 10,771	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—It is desirable to supply piped water to the bungalows on the Boat Club Road and the Sir Bhandarkar Road, Poona. It has been estimated that the scheme will yield a small net profit after providing for all charges including interest and depreciation.

70, CAPITAL OUTLAY ON IMPROVEMENTS TO PUBLIC HEALTH—concld.

MINISTER IN CHARGE—The Honourable Mr. HOOSENALLY M. RAHIMTOOLA.

2. The total estimated cost of the work amounts to Rs. 10,771 as shown below :—

		Rs.
Works outlay		8,902
Establishment charges	Voted	1,602
Tools and plant charges		267
	Total	10,771

In addition to Rs. 10,771 a charged expenditure of Rs. 534 will be incurred.

ITEM 66. Poona Cantonment Water Supply : Laying 3" diameter C. I. pipe for supplying water to bungalows in the Bhamburda Town Planning Area No. I and in Wakdewadi, Poona.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 12,991
Total ..	.. ,, 12,991	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—It is desirable to supply piped water to the bungalows in the Bhamburda Town Planning Area No. I and in Wakdewadi, Poona. It has been estimated that the scheme will yield a small net profit after providing for all charges including interest and depreciation.

2. The total estimated cost of the project amounts to Rs. 12,991 as shown below :—

I—*Laying 3" diameter C. I. pipe main to Bhamburda Town Planning Area No. I.*

		Rs.	Rs.
Works outlay		4,222	
Establishment charges	Voted	760	
Tools and plant charges		127	
			5,109

II—*Laying 3" diameter C. I. pipe main for Wakdewadi.*

		Rs.	
Works outlay		6,514	
Establishment charges	Voted	1,173	
Tools and plant charges		195	
			7,882
			12,991

In addition to Rs. 12,991 a charged expenditure of Rs. 644 will be incurred.

		Rs.
Grand Total—70, Capital outlay on Improvements to Public Health.	Recurrent ..	*Nil.*
	Non-recurrent ..	92,764

80, BOMBAY DEVELOPMENT SCHEME.

MINISTER IN CHARGE—The Honourable Sir DHANJISHAH B. COOPER.

ITEM 67. Construction of storm water drains and sewers in the Back Bay Reclamation area.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 67,925
Total ..	.. ,, 67,925	Ultimate annual recurrent	,, *Nil.*

Remarks.—With a view to taking advantage of the present demand for building plots in Bombay the following new works have been undertaken in the Back Bay Reclamation area during the year 1937-38 :—

	Estimated cost.	Amount required.
	Rs.	Rs.
(1) Provision of storm water drains with water gullies and pipe connections along the Marine Drive (along the old sea wall and from plot No. 207 to the south end of Block No. II) and the road north of the Lloyd Recreation Ground	32,000	32,000
(2) Provision of storm water drains with water gullies and pipe connections along the 120 feet wide road between Blocks Nos. II and III	6,000	6,000
(3) Constructing sewers and accessories along the roads 40 feet, 50 feet and 120 feet wide situated to the west of the diagonal 120 feet road in Block No. II ..	30,000	29,925
		67,925

		Rs.
Grand Total—80, Bombay Development Scheme ..	Recurrent ..	*Nil.*
	Non-recurrent ..	67,925
Grand Total of all heads not charged to Revenue ..	Recurrent ..	*Nil.*
	Non-recurrent ..	2,04,389

STATEMENT F

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1937-38.

Abstract of New Major Works under the head 50, Civil Works.

	Expenditure during 1937-38.
	Rs.
Education	1,56,300
Medical	1,62,500
Public Health	12,300
Industries	48,900
Grand Total ..	3,80,000

List of New Major Works for which provision has been included in the Budget, 1937–38.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Education (Educational Department).			
Presidency	Bombay ..	Additional building for the Sydenham College of Commerce and Economics.	1,89,000	65,000	The accommodation in the existing building of the College is inadequate and the need for an additional building has long been felt. Further, the number of students in the College is expected to increase owing to the bifurcation scheme which, it is expected, will be introduced from June 1938. It will not be possible to accommodate the increased number of students in the present building. The construction of an additional building has, therefore, become necessary. The estimated cost of the proposed work amounts to Rs. 1,89,000. There is a balance of Rs. 35,900 in the building fund of the College, viz., the Sydenham Memorial Fund and it is proposed that this amount should be utilised in meeting a part of the cost of the work. The amount required to be provided in the budget is Rs. 65,000.
Dharwar ..	Dharwar ..	Additional building for the Science Departments in the Karnatak College.	75,000	75,000	The University Inspection Committee which inspected the Science Deptts. of the Karnatak College in 1935–36 have remarked that the accommodation provided for the Chemistry Deptt. is scanty and that it is high time for Government to overhaul thoroughly the Science Deptts. of this College if it is to maintain its reputation at the level of the other colleges in the vicinity. As Chemistry and Biology will be the additional subjects for the First Year students under the Bifurcation Scheme, additional accommodation was necessary from June 1937 on the introduction of that scheme. As suggested by the University Inspection Committee the construction of a new building has been undertaken for accommodating the whole of the Biology Deptt. and the space at present occupied by that Deptt. is proposed to be given to the Chemistry Deptt.
Satara ..	Satara ..	Improvements and repairs to the High School buildings.	24,842	16,300	The building is urgently in need of repairs. Owing to great lapse of time the roof of the whole building is decayed and has to be renewed. Almost all the terraces have their posts sunk, post plates, joints, etc., decayed and giving way and are very badly leaking. Especially the terrace on the westernmost rooms is threatening to collapse at any time and a portion thereof has been for this reason totally closed. The work requires to be carried out urgently if the building is to stand in a serviceable condition for some years to come.
				1,56,300	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Medical (General Department).			
4 Dharwar ..	Dharwar ..	Additional accommodation for patients at the Mental Hospital.	14,766	14,700	Against the sanctioned accommodation of 171 patients at the Mental Hospital, Dharwar, there are at present 187 patients. On account of the overcrowded state of the hospital, additional accommodation had to be provided without further delay.
5 Ahmedabad	Ahmedabad.	Additional accommodation for patients at the Mental Hospital.	31,989	31,900	Against the sanctioned accommodation of 167 patients at the Mental Hospital, Ahmedabad, there are at present actually 270 patients. Additional accommodation for at least 100 more patients had therefore to be provided without further delay.
6 Presidency.	Bombay ..	Improving the sanitary conditions in the compound of the J. J. Hospital.	12,194	12,100	The work is considered urgent from the sanitary and hygienic point of view. During the rainy season the whole area gets filthy.
7 Presidency.	Bombay ..	Improvements to the kitchens at the J. J. Hospital.	28,327	16,800	The present condition of the kitchens is very unsatisfactory and requires immediate attention. They are absolutely out of date, having been built more than 50 years ago, and are quite inadequate for the present requirement of the hospital. The work is of an imperative nature.
8 Presidency	Bombay ..	Extensions and improvements to the Bai Motlibai Hospital.	1,42,000	87,000	The building is urgently in need of extension and improvements. The Executive Committee of the Governor's Hospital Fund has promised to contribute half the estimated cost. That contribution will be rateably divided under the accounts rules as shown below :— Rs. (1) Works .. .. 55 (2) Establishment, pensionary, and tools and plant charges. 16 71 After taking into account the credit of the last item mentioned above, the net cost to Government will be 71.
				1,62,500	

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Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Public Health (General Department).			
9 "Electrical".	Bombay ..	Additions and alterations to the electric installation and replacing of the existing refrigerating plant at the Haffkine Institute, Parel, Bombay.	22,143	12,300	The existing refrigerating plant at the Haffkine Institute, Bombay, has failed and is too old to be repaired. Cold storage accommodation is an absolute necessity at the Haffkine Institute for storing all biological products. It was therefore essential to install a new refrigerating plant with as little delay as possible.
				12,300	
		Industries (General Department).			
10 Ahmedabad.	Ahmedabad.	Extension of Textile Workshop, R. C. Technical Institute.	11,959	11,900	A textile workshop is maintained for the students of the cotton spinning and cotton weaving courses at the R. C. Technical Institute, Ahmedabad. The existing workshop is not adequate to accommodate all the tools and appliances and the students attending practical work. The extension of the workshop is imperative as it is feared that under the present conditions the students are likely to meet with serious accidents.
11 Ahmedabad.	Ahmedabad.	Additions, alterations, electrical wiring, etc., in the R. C. Technical Institute, Ahmedabad.	36,650	37,000	These works are needed to provide the necessary accommodation and facilities for the teaching of pupils who will attend the R. C. Technical Institute at Ahmedabad in response to the Apprentice Scheme which Government have inaugurated to relieve unemployment. Government have given an undertaking to start the scheme as soon as possible and it was expected that the necessary classes would be held from June 1937. The whole of the provision asked for was therefore made available for expenditure immediately after 1st April 1937.
				48,900	
		Grand Total ..		3,80,000	

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